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2003

STATE OF NEW HAMPSHIRE

Coös County



ANNUAL REPORT

FOR THE
YEAR ENDING DECEMBER 31

2003

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STATE OF NEW HAMPSHIRE

ANNUAL REPORT

OF

COÖS COUNTY

FOR THE

YEAR ENDING

DECEMBER 31,

2003

STATE OF NEW HAMPSHIRE

ANNUAL REPORT

OF

THE COMMISSIONER

FOR THE

YEAR ENDING

DECEMBER 31,

1901

COÖS COUNTY REPORT

TABLE OF CONTENTS

I.	County Officers	4
II.	Representatives	5
III.	Report of the Commissioners.....	6
IV.	Report of Nursing Hospital Administrator.....	9
V.	Report of Nursing Home Administrator.....	12
VI.	Report of Human Services Administrator.....	14
VII.	Report of Superintendent	17
VIII.	Report of County Attorney.....	22
IX.	Report of County Sheriff.....	23
X.	Report of Registry of Deeds.....	26
XI.	Report of Unincorporated Places Tax Collector	28
XII.	Report of County Treasurer:	
	1. Statement of Bonded Debt	30
	2. Statement of Long Term Notes	31
XIII.	Schedule of County Property	32
XIV.	2003 Approved Budget (MS-42)	33
XV.	2003 Supplemental Approved Budget (MS-42)	38
XVI.	Apportionment of County Tax	43
XVII.	Report of Auditors.....	44
XVIII.	Consolidated Balance Sheet.....	45
XIX.	County Budget.....	47
	1. Executive Summary 2003-2004 Budgets.....	49
	2. Budget Proposal – Appropriations	55
	3. Budget Proposal – Revenues.....	85
XX.	Minutes of Delegation Meetings	93

COUNTY OFFICERS

COUNTY COMMISSIONERS

Thomas R. Corrigan - Chairman, Lancaster
Burnham A. Judd – Vice Chair & Clerk, Pittsburg
Paul R. Grenier - Berlin

TREASURER

Donald M. Bisson, Berlin

REGISTER OF DEEDS

Carole A. Lamirande, Berlin

JUDGE OF PROBATE

David D. King, Colebrook

SUPERIOR COURT

Peter Smith, Presiding Justice
David Carlson, Clerk
Pierre J. Morin, County Attorney
Alan Tardif, Sheriff

COUNTY ADMINISTRATOR

Suzanne L. Collins, Stewartstown

ADMINISTRATOR, Berlin

Jeannette Morneau, Gorham

ADMINISTRATOR, West Stewartstown

Suzanne L. Collins, Stewartstown

OFFICE ADMINISTRATOR

Gail A. Coletti, Colebrook

SUPERINTENDENT OF CORRECTIONS

Norman A. Brown, Lancaster

REPRESENTATIVES TO THE GENERAL COURT

DISTRICT NO. 1:	Frederick W. King, Colebrook Eric Stohl, Columbia
DISTRICT NO. 2:	Leighton Pratt, Lancaster Herbert Richardson, Lancaster John E. Tholl, Jr., Whitefield Lawrence J. Guay, Gorham Mark Brady, Jefferson
DISTRICT NO. 3:	Ed Mears, Berlin David Woodward, Jr., Milan Robert L. Theberge, Berlin Richard L. Poulin, Berlin

DELEGATION OFFICERS

John E. Tholl, Chairman
Eric Stohl, Vice Chair
Frederick King, Clerk

A REPORT TO THE CITIZENS OF COÖS COUNTY

Despite all the news reports of welcome economic activity throughout the State, this is still crunch time in county government finances and services. While we are proud of our financial outcome for 2003, we are not content.

We ended 2003 with a surplus (unencumbered fund balance) of \$1,283,280 as compared to last year's \$1,029,964. That is an improvement of nearly 25%. Behind these financial results some progress has been made against some strategic initiatives and there is still much more to do against other initiatives.

It was not until the 11th hour that we learned that Governor Craig Benson successfully negotiated a deal with U.S. Health & Human Services Secretary Tommy Thompson whereby New Hampshire would indeed be spared the loss of so-called ProShare funds. Coös County has been receiving these Medicaid funds for 10 years and the last minute deal contributed \$876,917 to the 2003 surplus. Although we have not actually received the cash, the assurances of fund transfers are solid. ProShare is one of the State Medicaid Plan Amendments being scrutinized by the Centers for Medicare and Medicaid and New Hampshire came very close to having all of its amendments denied.

We are not fully satisfied with this win. That is because we are still waiting for a verdict on another Medicaid plan amendment that would offset a large percentage of the losses being experienced by our two nursing home operations. The Medicaid shortfall continues to increase every year because rate increases paid by the State have not kept pace with nursing home cost inflation. The State of NH has actually decreased our reimbursements by freezing the nursing home line item in the state budget and reimbursing roughly 85% of our Medicaid allowable costs. The practice is known as budget neutrality and annually it has widened the deficits between Medicaid rates and allowable costs. The strategic initiative to counteract this practice was contained in HB663 sponsored by Senator Bob O'Dell of Sullivan County and Representative Fred King of Coös County. This legislation calls for a 6% tax on nursing home revenue. The tax would then be matched with federal Medicaid dollars and finally returned to New Hampshire nursing homes based on Medicaid occupancy. This payment is known as the Medicaid Quality Incentive Payment (MQIP) and due to our high Medicaid occupancy numbers, Coös County would do well under this plan.

Due to a few quirks in the Medicaid State Plan Amendment that would allow this revenue enhancement process to go forward, the Centers for Medicare and Medicaid (CMS) were about to issue an official denial when Governor Benson intervened. The deal worked out with the Governor remains a framework but we expect the State to file a corrected plan amendment by the end of January 2004. There will need to be some legislative changes too. Preliminary estimates provided to Coös County show a positive financial impact of \$1.2 Million for the period July 1, 2003 to June 30, 2004. Failure of the approval of this state plan amendment may result in New Hampshire's 10 counties withdrawing from cost sharing in the NH Medicaid program. That obligation is due to sunset on June 30, 2004. It will be a day of reckoning if CMS ultimately says no to New Hampshire's request.

At this writing last year, the occupancy numbers at our Berlin Nursing Home were down due to the nursing shortage and our decision not to fill all of the beds due to lack of adequate staffing to provide quality care. By using contract nurses for a period of time and by recruiting new nurses, the nursing home is back to full occupancy. We wish to commend Jeannette Morneau, Administrator and her staff for their diligence and dedication to the cause of our residents during the most difficult of times.

At this writing last year, our nursing home in W. Stewartstown had 89 of its 97 beds filled. The occupancy numbers fell to a low of 69 during the year and although today's numbers are in the mid-70's we are concerned about the financial impacts of low occupancy. While there are still signs of weakness in this area, there has been much admission activity during the past 2 months. Although many of the Nursing Hospital's costs are fixed, approximately \$400,000 was saved in its 2003 budget. This was achieved in labor savings by closing most of first floor rooms, reducing minimum staffing requirements and reduced costs for food and medical/surgical supplies. The demographics remain strong for a recovery during 2004 and we thank Administrator Sue Collins and her staff for focusing on cost savings in all departments of the nursing hospital.

The recent call up to active military service of 3 employees by the NH National Guard has hit our Department of Corrections especially hard. We honor the commitment to our Nation and freedom of Officer Mark Jones, Officer Shawn Thibeault and Sergeant Brendon McKeage. The illnesses of another two key employees has further reduced staffing and we acknowledge the dedication and commitment of staff members who are working many hours beyond the normal 40 hour week in the name of public safety. Superintendent Norm Brown and members of his well-trained professional staff are succeeding against all odds and we respect and appreciate their efforts.

Inmates from the Department of Corrections work at the Coös County Farm during their incarceration. The County Farm produced 1,776,000 pounds of milk during 2003. The operating expense totaled \$248,776 and the operating revenues (not including 2 grants for erosion control and the manure pit wall) totaled \$260,012. A net profit of \$11,236 for a small dairy farm that provides a valuable work site for inmates and maintains an awesome view shed along the Connecticut River is an operation we are proud of. This year the NH Association of Counties honored Farm Manager Patrick Giroux as County Employee of the Year for his exemplary dedication and work. Congratulations Pat on the recognition of your continuous perseverance and devotion in the challenging dairy business.

The escalating cost of health insurance continues to cut into the bottom line and the county has definitely reached a pain threshold when it comes to paying these costs. It appears that health insurance rates will increase 22.8% in July 2004. Our employees are paying as much as 25% of the premiums and together it is difficult to move ahead economically when we are faced with the escalating costs of health care. There is really no competition in the New Hampshire insurance market and studies show that the costs of health care in the North Country are higher than elsewhere in the state. Since our group is rated on its own experience the best way to cut health care costs is to improve the health of our employees. Our nursing home in W. Stewartstown has an active Wellness Committee started in 2003 and

it is through small steps such as this that we hope to make some progress in promoting lifestyle changes that ultimately will reduce health care claims.

We have successfully completed the total re-evaluation of the County's unincorporated places. Additionally, on December 31st the County relinquished to Carroll County the administration of Hale's Location, their only unincorporated place. In June, the Bureau of Land Management wired the 2003 Payment in Lieu of Tax (PILT) in the amount of \$184,450. Last year's payment was \$161,084. Although PILT is only 67% funded, we acknowledge members of our Congressional Delegation in supporting increased funding in this program at the federal level.

While the numbers will continue to change, one thing will not change. That is our commitment to the citizens of Coös County who need our help for care and for protection. We are responsible for the lives of people and we will take no short cuts in advocating for and providing for their well-being.

On behalf of Coös County government, we thank our employees for their loyalty and dedication, we thank the members of the Coös County Delegation for their financial support and understanding of county issues and we thank the taxpayers who support our work with your property taxes. We appreciate that support and are determined to earn it everyday. The Board is keenly aware that many initiatives will continue to change and shape Coös County in the coming years and we remain ready to meet these challenges. We welcome your feedback, suggestions and ideas.

Respectfully submitted,

Thomas R. Corrigan, Chair
Burnham A. Judd
Paul Grenier
Commissioners of Coös County



County Commissioners: Paul Grenier, Thomas Corrigan & Burnham "Bing" Judd.

**COÖS COUNTY NURSING HOSPITAL
ADMINISTRATOR'S REPORT
West Stewartstown**

MINDING OUR Qs AND Ps

Quality is about achieving excellence in providing a caring home to our residents and earning their trust and also the public trust. It is by minding our Qs and Ps that we successfully provide quality of care and quality of life to our residents at Coös County Nursing Hospital.

People dedicated to residents – they are the ones with the power.

On the front line are our Licensed Nursing Assistants (LNAs). They provide hands-on care, supervision, and emotional support to our residents. The care they provide is intimate and personal. It is also increasingly complex and frequently both physically and emotionally challenging. During the past year we have been fortunate to offer a new growth opportunity to our LNAs. As a result of enabling legislation passed in 2002 by the NH General Court LNAs may now dispense medications after completing an approved Medication Nursing Assistant (MNA) course. Wendy Brousseau, BSN, Staff Development Director was quick to draft and submit a course curriculum to the NH Board of Nursing for approval. Today, Cindy Richardson, Linda Weir and Sue Hibbard are pioneers among their peers. They are some of the first LNAs in New Hampshire to practice as Medication Nursing Assistants. Deborah Wells, DNS reports that since September these 3 MNAs have been administering medications to our residents with a high level of professionalism and accuracy. This has been a very positive experience at CCNH. It has been a solution to the shortage of nurses in our geographic area and has provided an opportunity for advanced education and increased responsibility for motivated nursing assistants.

Professional nurses are particularly in short supply nowadays. However, I am happy to report that although we have open positions for licensed nurses, we have a strong team of nurse professionals who consistently exceed our expectations. They are leaders in long-term care. They know their residents and promote their strengths in care plans that emphasize the possibilities, not the disabilities. They seek to comfort rather than cure as a long-term care goal. They focus on identifying pain and aggressively manage it. During 2003 Heidi McComiskey, LPN served as project champion for a Pain Team who developed assessment tools and our own principles of pain control so we can provide the most appropriate interventions for our residents. Our nurses do dressing changes, pass medications and write plans of care but they also believe in a holistic approach to care by offering alternative treatments such as reiki, aromatherapy, massages and reflexology. These techniques are proven here everyday to reduce agitation in residents with dementia as well as adding to quality of life in all residents.

Programs and activities make residents laugh and get out of bed more often as well as making them forget their troubles. Activities are provided for the mind, the body and the spirit. Our activities staff is dynamite! Their programs are enhanced one thousand-fold with a stellar group of volunteers who are happy, helpful and passionate. As I write this Linda

Silver is taking residents for snowmobile rides on a rather nippy January day and I hear a lot of whooping and hollering. There are programs happening every single day. I invite you to take a walk around the house and hear the sounds of life – music, prayer, games, quilting, cooking, movies, picnics, county fairs, visiting, reading, reminiscing and so much more! Lynn Therrien, LPN joined the staff of the activities department during the year and has written outstanding activity care plans for every one of our residents.

Quarterly menus were the outcome of a Resident Menu Committee this past year. Ginny Freudenberger, Dietary Manager worked together with a team of residents to create 4 new sets of menus. Food is a regular part of life here. Meals are prepared and served by a super dietary staff whose goal is to bring a sense of joy and a sense of delight and pleasure. The dining experience includes a pleasant atmosphere, music, aromas, choices, service, presentation, taste, and cleanliness.

Plumbing, pipes and water pressure have been the focus for our Maintenance Team – Dennis Sweatt and Lenny Martel. Our home was built in 1932 and millions of gallons of water have flowed through the pipes. They worked on two major projects addressing back flow prevention and pressure. Another focus involved life safety and ensuring that no penetrations between fire barriers existed in any part of the building. There have been many holes drilled during years of renovation and repair projects and their work during the summer months has certainly ensured a safer place to live and work.

Praise is due to all our employees in all departments including those not mentioned – the Business Office, Social Services, Laundry, Housekeeping and Physical Therapy. Honorable mention goes to our People of the Quarter who are selected by an interdisciplinary team at our Quality Assurance meeting.

Q1: The Wellness Team was recognized for its hard work and dedication to the health of CCNH employees and for promoting a great incentive based walking program – 100K the New Hampshire Way! Team members include Gail Coletti, Sandy Harrington, Ginny Freudenberger, Kara Sweatt, Shelley Brown, Michelle Hyde and Mindy Rainville.

Q2: Michelle Hyde for her outstanding and exceptional work on HIPAA privacy practices and consents for all residents.

Q3: Charles Sheldon for his outgoing personality and hard work when helping others get the job done. This year we held a SPA DAY for employees and Charlie was instrumental in reconfiguring a classroom into a SPA!

Q3: Diane Hobart, RN MDS Coordinator was praised for her initiative in conducting pain history interviews with family members of residents. She asks them how their loved ones express pain and this has been especially helpful for the cognitively impaired residents.

Q4: Gail Goerke for an outstanding job in system improvements – in payroll reporting, form design, policy & procedure manuals, and financial statements. Gail really does cross all the T's and dot all the I's. For attention to Detail, we all agree its Gail!

Power of the Team is what it's all about here!

The flightless fairy penguin of Australia stands less than a foot tall and is clumsy on land, where the fox is its natural enemy. Alone, one penguin wouldn't survive for long. So, after each day in the water, they gather where the surf meets the shore, waiting until the last penguin joins them. Then shoulder-to-shoulder they march up the beach to their burrows. They support each other. They rely on each other. And everyone, except the fox, wins.

Promise is the basis for my closing reflection. We promise to continuously strive to be "Simply the Best" because there is no place like home. The Qualities we have to succeed are Passion, Professionalism and Perseverance.

Respectfully submitted,

Suzanne L. Collins
Administrator

**COÖS COUNTY NURSING HOME
ADMINISTRATOR'S REPORT
Berlin**

The New Year began with another Quality Initiative by the Federal Government. Our nursing facility volunteered to be part of a pilot project to study Quality Measures in Long-Term Care in the tri-state area. Fifteen nursing homes in New Hampshire, along with nursing homes in Maine and Vermont, have participated in the Northeast Health Care Quality Foundation's project. These nursing homes are studying pain management, pressure sores and loss of Activities of Daily Living (ADL's). The goal is to assess the problems, develop improved standards of care and educate other healthcare providers on the "Best Practices" of care, thereby improving the quality of long-term care throughout the region. In our facility, this is a multidisciplinary team approach; providing our residents with the best and most complete interventions possible.

In the spring, our facility contracted with Genesis Rehabilitation Services for our Physical, Occupational and Speech Therapies. The therapists focus on the needs of the elderly and on maintaining function to the highest level possible. This caused a reorganization of the duties of the Restorative Aides and an assignment of a Registered Nurse to that department. We have seen tremendous improvements of many of our residents' abilities, at less cost.

On April 1st, we became a totally smoke-free facility. All new admissions are informed that no smoking is allowed in the facility. If a resident wishes to smoke, they must be able to go independently, to a designated area outside. Employees, as previously, are also required to smoke outside, 50 feet away from the facility.

We have continued with a variety of programs to care for the residents with a holistic approach. We held two training sessions for Reiki for our employees. These were well attended and the residents have benefited from this natural therapy. Aromatherapy, Reiki, Touch Therapy and Music Therapy are gentler methods to relieve some of our residents' anxieties and discomforts. The program is so effective that, for our Employee Appreciation Day during National Nursing Home week, we arranged a "Spa Day" for all employees. We provided sessions of chair massage, Reiki attunements, Aromatherapy and paraffin hand dips in a relaxed atmosphere for everyone who wanted to participate. It was a huge success, and we hope to do it again!

2003 was the year that Legislation was passed mandating criminal background checks for healthcare workers in long-term care facilities, home health and for applicants for a license to the Board of Nursing. Our facility was already doing criminal checks on new employees, and we applaud this measure to ensure that all elderly are protected from harm.

This was also the year that a new position in the healthcare field was approved by the NH Board of Nursing. The Licensed Medication Nursing Assistant has been a great asset to

our Registered and Practical nurses, especially because of the nursing shortage that we have experienced in the last few years. Fortunately, we can report that the use of Agency nurses has diminished considerably. The Federal Government also approved the training and utilization of a Feeding Assistant in nursing facilities. This person will be an adjunct to the licensed staff, in helping to feed fluids and nourishment to residents who do not have any swallowing problems. The regulatory agencies appear to have come to terms, that the nursing shortage does exist, and that we need to be creative and innovative to address the needs of our residents. We can do so without compromising quality of care and quality of life!

To assist in “growing our own nurses” the County Commissioners approved a Tuition Assistance program for our employees. The assistance involves a loan to qualified employees to complete an educational program to become a Registered Nurse. The loan is forgivable after working for the facility as an RN for a pre-determined amount of time.

This summer we had to say goodbye to Debra Laflamme, Assistant to the Administrator and Business Office Manager. Deb had worked in our facility for 22 years. Her dedication, loyalty and expertise are missed. However, we wish her well in her new challenges at her new location, and thank her immensely for wisely grooming her replacement and in leaving us with a well-organized, well-trained (and cross-trained) business office staff!

One of the overall concerns for our facility’s Department Heads and staff has been the finances to provide care to our residents. The unknowns of the Medicaid financing and daily rates for Medicaid residents, has been difficult and stressful to deal with. We cautiously and conservatively budget for items and supplies that we need to operate. However, it is difficult to predict to what extent the State of New Hampshire will balance their budget by exercising a “Budget Neutrality Factor” in our reimbursement rate. We will continue to do our best to provide the best quality of care and services to your family members. You can trust us to be the best we can be! We do make a difference, one day at a time, one person at a time!

Respectfully submitted,

Jeannette Morneau
Administrator

HUMAN SERVICES ADMINISTRATOR'S REPORT

In the year 2004, over forty-six percent of the county tax dollar will be used to reimburse the State of New Hampshire for State Assistance Programs. Overall, the budget for State Assistance Programs is down 5%. The year 2003 brought some relief from the Federal Government, when President Bush signed legislation to temporarily increase the Federal Government's Medicaid matching funds from 50% to 52.95%. This program is referred to as FMAP.

HCBC (Home and Community Based Care)

The counties are paying 25% of the cost for services provided by the Home Health Agencies to Medicaid recipients who qualify for nursing home level of care in their homes. Coös County was billed for 116 HCBC cases in November at a cost of \$23,514. Based on the 12-month historical data of 2003, we have decreased this line item to \$290,000 for 2004.

PROVIDER PAYMENTS

The counties share 25% of the non-federal share of Medicaid with the State for services such as prescription drugs, hospitalization, x-rays, emergency medical services and some durable medical equipment for Medicaid recipients living in nursing homes and in the communities. In November the county was billed for 408 cases at a cost of \$74,003. Based on the 12-month historical data of 2003, we have decreased this line item to \$775,000 for 2004.

OLD AGE ASSISTANCE

The criteria for Old Age Assistance remain the same as in prior years. We have kept level funding for this line item for 2004 based on the 12-month historical data for 2003. The number of monthly cases has decreased from 85 in 2002 to 81 in 2003. The monthly billing averages \$3,000. This program provides a small living allowance to individuals 65 years and older who have no work history, have never paid in to social security and have an income of less than \$552 per month and resources of less than \$1,500. The county reimburses the State fifty percent of these costs.

APTD (Aid to the Permanently and Totally Disabled)

The line item for APTD also shows a decrease of \$10,000 based on billing last year. The number of cases billed per month in this category averages about 327 up from 308 last year and the average cost per month is also up, \$32,684 compared to \$28,200 per month last year. The program provides monthly payments to individuals between 18 and 65 years of age with a permanent mental or physical disability. Individuals must be disabled for a period of at least four years before they can qualify. The program has the same income and resource guidelines as the Old Age Assistance program.

In addition to sharing fifty percent of the cost for these two programs with the State, the county also reimburses the State \$6 per month for each recipient of old age assistance and \$23 per month for each recipient of aid to the permanently and totally disabled for medical assistance.

MEDICAID - NURSING HOMES

Liability for the county residents in nursing homes is the responsibility of the county in which the resident last resided before entering the nursing home. Our share of the cost for this line in 2003 has averaged \$216,000 per month. The monthly average number of Medicaid residents in nursing homes for which Coös County is liable is down, slightly, from 301 to 292.

HUMAN SERVICES RATE SETTING OFFICE

This line item is the County's 50% share of the cost for the state institutional rate-setting bureau. The bureau determines Medicaid rates for nursing homes and audits nursing home Medicaid cost reports. The cost is calculated by taking the total cost of salaries, benefits and travel for the rate setting staff, dividing it by the number of nursing home cases in the entire State for that month and then multiplying that figure by the number of cases in Coös County.

FUNERALS - COUNTY ASSISTED PERSONS

This line has stayed level funded for 2004. The \$1,000 budgeted amount for 2004 is to provide burial assistance to any county assisted person for whom a legally liable town cannot be established. These are rare cases and the \$1,000 is a contingency amount.

DIVISION OF CHILDREN, YOUTH, AND FAMILIES

The budget for the Division of Children, Youth and Families (DCYF) has been decreased for 2004 by \$76,000 based on 2003 historical data. The number of cases paid per month averages 108. There are 183 active and pending cases and in November 2003, the county paid for services on 110 cases. In this program the County reimburses the State 25% of all court-ordered placement costs.

INCENTIVE FUNDS

The Incentive funds are pass through funds from the State to the Counties for the development of programs that prevent out of home placements for youth between the ages of birth and 18 years. Proposals for these funds are accepted in June. The seven-member selection committee consists of Representative Eric Stohl, Coös County Victim/Witness Advocate Sonya Shaffaval, Community Representative Mary Donovan of Lancaster, two Juvenile Service Officers, Eileen Mullen Administrator of the State Incentive Funds Program and me. We met on October 16, 2003 to review applications and speak with representatives from the applying agencies. This year the committee had \$200,485 in Incentive Funds to award as grants. The County anticipates receiving \$130,795 from the State of New Hampshire plus there was a balance of \$32,618 not disbursed last year. The committee awarded \$127,373 in grants and reserved \$36,040 for the funding of other programs that may be developed during the year.

Coös County Incentive Funds Awards FY 2004

<u>Organization/Program</u>	<u>Award</u>
Child and Family Services	
Families Connection Program	12,000
Pittsburg Summer Youth Recreation Program	9,373
Family Resource Center at Gorham	
Teen Mentoring	7,000
UCVH/Colebrook	
Teen Task Force	10,000
Gorham Community Learning Center	
Pre-school Program	5,000
Groveton Schools	
After School Program	5,000

School Administrative Unit No. 7	
Teen Leadership Training	4,500
Tri-County CAP	
Big Brothers/Big Sisters	5,000
Tri-County CAP	
Youth Alternatives Program	15,000
Risk Watch Coalition	
Pittsburg	3,000
North Stratford School	
Student Assistance Program	16,500
Weeks Hospital	
Teen Program	4,000
Youth Hockey	
Berlin	11,000
Coös County Coalition	
For Substance Abuse Prevention	15,000
Tri-County Cap	
Androscoggin Valley Youth Transition Team	5,000
TOTAL AWARDS	127,373

Human Services welcomed a new Human Services Assistant this year, Brenda Ladd. She comes to the County with over 4 years of accounting experience from SAU #7. She has done outstanding in her first 6 months taking on some very complex tasks. She asks lots of questions and the Grafton County Human Services team has provided Brenda with some excellent tutoring. Thank you Grafton County for all of your help during this transition.

Welcome aboard, Brenda!

Respectfully submitted,

Gail A. Coletti
Human Services Administrator

REPORT OF THE SUPERINTENDENT CORRECTIONS - FARM - RECYCLING CENTER - TRANSFER STATION

CORRECTIONS:

Our daily population this past year saw a decrease over our 2002 population. The daily population went from 36 inmates to 32 inmates. The total inmate days served in 2002 were 16,871 compared to 15,231 inmate days in 2003. Our total admissions for 2003 were 348 inmates; this is a decrease in admissions from 355 in 2002.

Work programs continue to be a major focus of our rehabilitative efforts. Inmates recorded 34,619 hours of labor for the county in 2003, that labor based on the minimum wage (\$5.15) reflects a labor saving of \$178,288 for Coös County. This does not reflect the dollar value related to not having to provide any benefits.

I continue to utilize alternatives to incarceration and intermediate sanctions such as electronic monitoring (EM), house arrest and/or work release. These programs continue to provide a cost savings approach to incarceration by either avoided medical costs or generating revenue. Our total admissions for 2003 were 348 inmates and only 3 were eligible for our EM program for a total of 1,080 inmate days. We monitored 3 inmates from Coös County and 3 inmates from the NH State Prison. We collected \$4,222 in 2002 from inmates towards the expenses of this program. In 2003, we collected \$8,812 from inmates on electronic monitoring. This showed an increase of 108% in revenues to the county for this program.

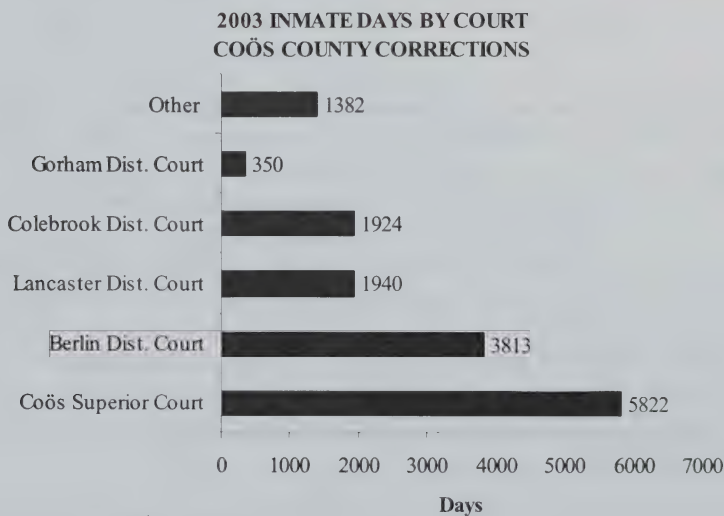
Medical costs this past year were not favorable. Handicapped access for visitors and housing for inmates with disabilities is still a concern that will need to be addressed along with a negative pressure room to aid in the confinement of inmates with particular illnesses. We will continue to pursue Federal monies to help defray costs with this effort. In 2002, we collected \$2,550 from inmates towards their medical expenses with our inmate medical co-pay program, compared to \$4,587 collected in 2003. This shows an increase in our pursuit of revenues as a result of the inmate's use of our medical services. We were not very fortunate that during this past year, as many inmates required major medical expenses, related to prescription drugs. We have had a number of inmates with serious medical conditions to include HIV, seizure disorders etc. We also continue to see those that should be provided services through our mental health system within the walls of our correctional facility.

In an effort to continue good working relations with the state prison system, we continue to house some state inmates. We also have a cooperative agreement with other county facilities for the exchange of inmates as necessary. The housing of female inmates is a challenge across the state. Several of the facilities where we house female inmates have begun to charge a per diem for housing, the State Prison for Women and Carroll County are the only locations at this time where we have a reciprocal agreement.

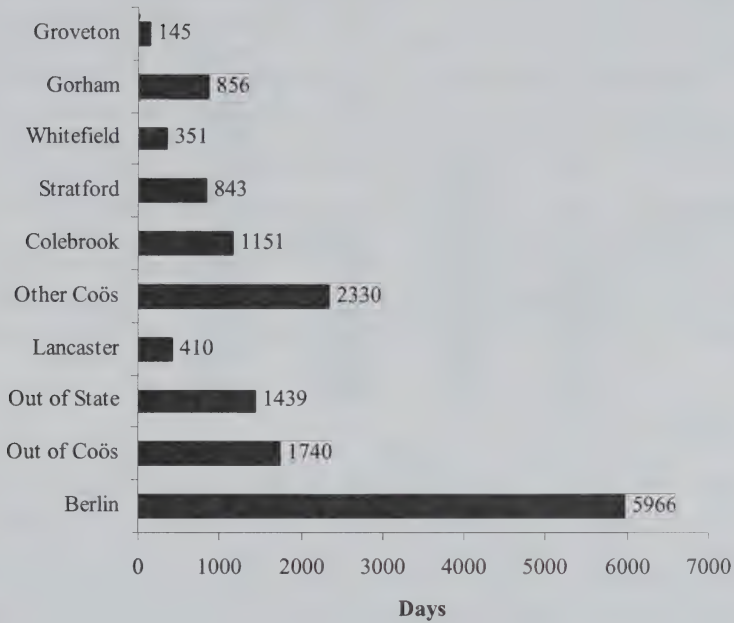
We continue to utilize the AFIS (automated fingerprint information system), which electronically transfers fingerprints to the New Hampshire State Police Bureau of Criminal Records. We have an upgrade to our jail management system (JMS) planned for this year, an interface between the AFIS system and our JMS will reduce the time necessary for processing offenders. This is a valuable tool for law enforcement in Coös County and throughout the state. The system enables us to accurately determine the identity and criminal history of those admitted to our correctional facility. This is a tremendous asset to our operations, since we are able to classify inmates immediately, rather than wait weeks for the mail system to return necessary information. This system is available for use by local and state law enforcement as well.

Our use of video conferencing continues to be a valuable asset to our operations. In 2003, we held 63 video hearings within the walls of our correctional facility. This prevented the need for the Sheriff's Department to transport those inmates to a court facility. This resulted in a savings to the Sheriff's Department of approximately \$6,175, not to mention the invaluable increase to public safety. We are attempting to assist in the placement of additional video conferencing equipment in either the Berlin or Gorham District Courts.

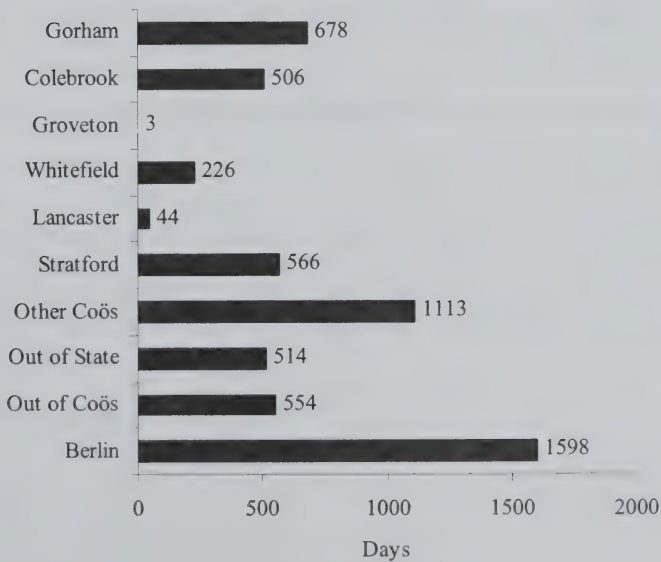
The following charts reflect inmate activity throughout 2003 by Court and Residence.



**2003 INMATE DAYS BY RESIDENCE
COÖS COUNTY CORRECTIONS**



**2003 INMATE DAYS BY RESIDENCE
COÖS SUPERIOR COURT**



FARM:

We project our farm revenues to remain at current levels through the assistance of Federal subsidies during 2004. We will continue to budget money to mitigate an erosion problem in our lower fields this year. With the assistance of the State Department of Transportation we have access to 10,000 yards of blasted ledge from a nearby road project. We did receive \$10,000 from the Upper Connecticut River Mitigation and Enhancement Fund, to study our erosion problem. That study was completed this past summer with several recommended options. We were recently notified that another grant that I submitted in October was approved for \$8,900 to complete the restoration recommendations as a result of the study. Our county farm remains a valuable rehabilitative resource for inmates at our correctional facility. Inmate labor at the farm created 11,024 hours of work details for inmates. We were also able to complete the replacement of one wall of our manure pit with a pre-cast bunker wall. County Administrator Sue Collins was able to obtain a grant for that project in the amount of \$2,500.

RECYCLING CENTER:

The recycling center continues to demonstrate its value in many ways for the member communities. The prices of commodities remain stable and quite high. This work program allowed inmates to provide 8,438 hours of labor in 2003. This is labor-intensive work and proves to be a valuable component of our inmate work-rehabilitative programs. The sale of commodities resulted in revenues of \$53,166; compared to \$48,247 collected in 2002. Revenues were much better than expected even with some volume reductions. Several businesses in the Colebrook area closed their doors during 2003 and some new businesses moved in. The recycling center operates with one full time employee and inmate labor with 4 - 6 inmates. This past fall Co Robert Lawton resigned his position as the Recycling Center Operator to accept employment with the U. S. Customs. Co Peter Cummings has been transferred from an inside correctional officers position to the Recycling Center Operators position. Peter has worked in the past at the recycling center to fill in for Co Lawton.

The following chart reflects the net income realized by the Recycling Center based on each commodity sold:

2003 NET INCOME BY COMMODITY



TRANSFER STATION:

Bill Adair and Dan Fournier continue to do a great job operating our solid waste facility located on Back Pond. This facility provides Coös County with a cost-effective way to dispose of our solid waste and assist local communities. We continue to realize a profit from this operation.

I would like to SINCERELY THANK the County Commissioners, Tom Corrigan, Bing Judd, and Paul Grenier, County Administrator Sue Collins, our Professional Corrections Supervisors and staff and all County Employees for their dedication and efforts. Without their dedication and professional efforts, we would not have realized all the success that continues to be evident throughout our operations.

This past December we were notified that the New Hampshire National Guard in support of Operation Iraqi Freedom had activated three of our Correction's Staff, Sergeant Brendon K. McKeage, Co Shawn Thibeault and Co Mark Jones. They departed for their specialized training on January 5, 2004. I know that I speak on behalf of the Correction's Staff, County Commissioners, County Administrator, and the Citizens of Coös County, the State of New Hampshire and our Nation in wishing them success in their mission and a speedy and safe return.

Respectfully Submitted,

Norman A. Brown
Superintendent

REPORT OF THE COUNTY ATTORNEY

The following is my report of cases disposed of in 2003:

FELONIES: Pleas: 112
Sentences: State Prison - 102
House of Corrections - 10
Jury Trials: 12
TOTAL FELONY CASES DISPOSED OF: 124

MISDEMEANORS: Pleas: 38
Remanded to District Court: 3
Jury Trials: 1
TOTAL MISDEMEANOR CASES DISPOSED OF: 42

MISCELLANEOUS: Probation Violations - 32
Annulment of Criminal Record - 13
Petitions for Writs of Habeas Corpus - 1
Miscellaneous Motion Hearings - 41
Sentence Hearings - 62
Competency Hearings - 4
Involuntary Admission to NH State Hospital - 1
Appeals - 6
TOTAL MISCELLANEOUS CASES DISPOSED OF: 160

GRAND TOTAL OF CASES DISPOSED: 326

In addition, the Grand Jury met nine times during the year. Several hearings were held in all cases, including arraignment, pre-trial conferences, motions, pleas and evidentiary hearings.

With the departure of our long-time Victim/Witness Advocate, Donna Ransmeier, Sonya Shaffaval has joined Keith Clouatre, Susan Corrow and yours truly.

I wish to thank all Law Enforcement Agencies, the various state labs, and the Medical Examiners for making Coös County a safer place to live.

Respectfully submitted,

Pierre J. Morin
Coös County Attorney

REPORT OF THE COÖS COUNTY SHERIFF

On behalf of the Coös County Sheriff's Office, I am pleased to present the Coös County Sheriff's Office 2003 Annual Report. This, my first year as your Sheriff was both exciting and challenging. I can't begin to thank the administration and staff at the county level for their patience and assistance throughout this past year. Although adjustments are still being made, the purpose of this Annual Report is to provide information concerning the activities of the Sheriff's Office. Hopefully, it will assist you in understanding more about your Sheriff's Office.

I am lucky to have such excellent deputies, staff, and bailiffs to work with. The employees of the Sheriff's Office provide a variety of law enforcement and community services for the county. They provide for the transportation of all juvenile and adult offenders to and from court and correctional facilities, mental patients to and from mental health facilities (IEA), extraditions, service of all civil papers for the Sheriff's Office, White Mountain National Forest OHRV patrols, and assists with court security on an as-needed basis. They are responsible for the enforcement of all traffic and criminal laws through proactive patrols, superior court arrest warrants, offer traffic control for special events, perform wide load escorts, provide backup for local law enforcement, and occasionally are first responder to law enforcement-related calls for service when necessary.

The Sheriff's Office has three full-time Deputy Sheriffs and one full-time clerk. Sergeant Keith Roberge, a five-year veteran, performs the duties of the Chief Deputy. In addition to the normal supervisory responsibilities, Sgt. Roberge is responsible for grant research, the maintenance of all training files, and employee scheduling. Deputy Mitchell Doolan, also a five-year veteran, is responsible for the Sheriff's Office six patrol vehicles, equipment control and pre-employment background investigations. Although Deputy Tobey Reichert is the newest Deputy he comes to the Sheriff's Office with three years of experience as a Berlin Patrol Officer. Deputy Reichert administrates, maintains, and tracks all civil and criminal arrest warrants. As the Sheriff's Office Clerk, Iris Emerson administrates and maintains all law enforcement and civil process data, entry and billing.

With the assistance of NH Highway Safety grants deputies conducted two successful seat belt enforcement patrol initiatives. Each initiative consisted of six three-hour patrols. Although second round patrol statistics are not yet available, the Deputies of the Coös County Sheriff's Office out-performed all other participating Sheriff's Offices in the first round.

Violations Issued: 25
Warnings Issued: 23

With the assistance of NH Fish & Game grants deputies performed various White Mountain National Forest OHRV patrols. This grant is based on a fiscal year and will continue until June 30, 2004.

Violations Issued:	2
Warnings Issued:	8

The amount of \$500 was allocated in the 2003 budget for the purchase of five patrol vehicle first-aid kits. The allocation was ultimately returned to the county because Deputy Doolan sought seven free kits through funds set aside for this purpose through North Country Health Consortium. As a result of Deputy Doolan's efforts each of the Sheriff's Office vehicles is now equipped with a first-aid kit as is the Control Center of the Coös County Court House.

The following statistics are compiled from the Sheriff's Office Reporting System:

Transports:

Total # of Individuals Transported:	1,028
Total # of Males:	916
Total # of Females:	112
Total # of IEA Transports:	37
Total # of Juveniles:	119
Total Miles Traveled:	156,927

Civil Process:

Civil Process Received:	1,293
Civil Process Served:	1,534

Arrest Warrants Received:	248
Civil Warrants Served:	52
Criminal Warrants Served:	20

Motor Vehicles Stopped:	195
Motor Vehicle Violations:	53
Motor Vehicle Warnings:	54
Accidents Covered:	9
Motor Vehicle Arrests:	6

Assists to Other Departments/Agencies:	465
--	-----

Superior Court Activity:

The items listed below are routinely confiscated by the Sheriff's Bailiffs and reported to the AOC on a monthly basis:

ITEM	TOTAL
Handguns	2
Knives	504
Razors	11
Mace	24
Scissors	21
Screwdrivers	35
Ammo	5
Knitting Needles	1
Safety Pins	1
Handcuffs	0
Brass Knuckles/D-rings	373
Throw Stars	0
*Other (tools)	175

*Items identified as "other" refer to articles such as nail files, radios, wire cutters, etc., that were taken and returned.

People Processed Through Magnetometer: 24,877

Respectfully submitted,

Alan J. Tardif
High Sheriff for Coös County

REPORT OF THE REGISTRY OF DEEDS

“County recording officials throughout New Hampshire have witnessed dramatic growth in the number of official records and land records filed in their offices.” Coös County can attest to this statement. For the past two years, Coös Registry, along with all other NH Registries, has been inundated with work. Consequently, the volume of paper generated can be overwhelming...not only because it requires a larger staff, but also because of the backlogs and slowing down of day-to-day business that can result. While the staff has remained the same, together, our employees have been able to sustain the high quality of service to the public and still manage to keep up with the workload. Quality has never been compromised with negative comments or complaints. In recognition of their tireless commitment to sustain the high quality of service to the public, “ALL” of the Registry of Deeds employees collectively received the “Employee of the Year” award. In addition, The New Hampshire Land Surveyors Association awarded them the “Land Ethic for Tomorrow Award”. I am very proud to be a part of such a hard working, dedicated team.

As we entered the year 2003, we had hoped to be able to mirror what transpired during the year 2002...and, we did that and more. The continuing low interest rate on mortgages brought about a whopping 9,797 recorded documents. The document count for 2003 was up by 1,302. Total dollar amount forwarded to the County was \$439,417. Total revenue, after expenses, amounted to approximately \$224,900.

In an effort to assist us manage the growing volume of records Connor & Connor has been working diligently to improve the filing, processing, indexing and management of official public records. Some of the upgraded features that have been implemented included state-of-the-art document capture and storage, proposed Coös web-based set up for public access, installation of additional retrieval stations and other timesaving features.

While this registry has yet to take advantage of Connor & Connor’s proposal of public access to documents via internet, we are prepared to do so. One major issue brought to light this past year was “identity theft”. All documents we receive for recording are public record and as such all information is accessible to the public for viewing. We are intent on offering service that will best serve the community but our first objective is to keep identity information such as social security numbers, etc. out of the hands of unscrupulous users.

Coös County employs four full-time employees, including the Registrar. By working together, we have been able to keep in line with our goals, increased efficiency, enhanced customer service and cost savings. Understandably, good service depends upon among other things on good communication and cooperation. As our system expands, so do the demands and hence the need for an occasional review of our procedures and requirements. It is really critical that all complaints and/or difficulties be logged through

the Registry of Deeds office so that we can correct them through an acceptable conclusion.

Finally we try to operate the registry as efficiently and cost effective as possible. In doing so we do our utmost not to lose sight of communication, cooperation and the ability to maintain the highest quality of service to the public.

I would like to take this opportunity to thank our County Administrator Suzanne Collins for her continued help and guidance all through the year. In addition, I would like to thank the entire registry staff: Sally Pelletier, Deputy Registrar; Colleen Truland, Asst. Deputy Registrar; and Tanya Bathchelder, Clerk/Reproduction Tech. for their cooperative, unselfish, caring, respectful, committed, loyal and dedicated service to the public. I look forward to working with all of you in 2004 with great enthusiasm.

Respectfully submitted,

Carole A. Lamirande
Coös County Registrar

**COÖS COUNTY UNINCORPORATED PLACES
TAX COLLECTOR'S REPORT**

Summary of Tax Accounts
Fiscal Year Ended December 31, 2003

DR.

		Levies of	
	<u>2002</u>	<u>2001</u>	<u>2000</u>
Unredeemed Taxes			
Balances at Beginning of Fiscal Year		729.89	655.63
Liens Executed During Fiscal Year	4,300.66		
Interest and Costs Collected After Lien Execution	<u>39.99</u>	<u>7.12</u>	<u>219.67</u>
Total Debits	<u>\$4,340.65</u>	<u>\$737.01</u>	<u>\$875.30</u>

CR.

**Remitted to Treasurer during
Fiscal Year:**

Redemptions	937.79	51.89	582.54
Abatement on Lien Charges	18.19	---	---
Interest/Costs (After Lien Execution)	41.62	7.12	219.67
Unredeemed Taxes End of Year	<u>3,343.05</u>	<u>678.00</u>	<u>73.09</u>
Total Credits	<u>\$4,340.65</u>	<u>\$737.01</u>	<u>\$875.30</u>

**COÖS COUNTY UNINCORPORATED PLACES
TAX COLLECTOR'S REPORT**

Summary of Tax Accounts
Fiscal Year Ended December 31, 2003

DR.

	<u>2003</u>	Levies of <u>2002</u>
Uncollected Taxes - Beginning of Fiscal Year:		
Property Taxes		14,199.53
Taxes Committed to Collector:		
Property Taxes	486,290.00	
Yield Taxes	239,247.00	
Overpayment on Taxes	10.00	
Interest Collected on Delinquent Taxes	7.22	368.52
Other Charges	---	51.50
Penalties/Costs before Lien	<u>120.00</u>	<u>330.00</u>
Total Debits	<u>\$725,674.22</u>	<u>\$14,949.55</u>

CR.

Remitted to Treasurer during Fiscal Year:		
Property Taxes	471,241.11	10,468.03
Yield Taxes	239,247.00	
Abatement	10.00	
Interest	20.11	164.36
Conversion to Lien		4,300.66
Penalties/Costs	60.00	16.50
Uncollected Taxes End of Fiscal Year:		
Property Taxes	15,048.89	(55.00)
Penalties/Other Taxes	<u>47.11</u>	<u>55.00</u>
Total Credits:	<u>\$725,674.22</u>	<u>\$14,949.55</u>

STATEMENT OF BONDED DEBT
December 31, 2003

Nursing Hospital and
Department of Corrections – West Stewartstown

Building Improvements

Original Amount	\$895,000
Interest Rate: 8.0%	

Payments Due:

2004 – 2006	\$135,000
-------------	-----------

STATEMENT OF LONG-TERM NOTES
December 31, 2003

A. Capital Outlay – County 2003

Original Amount \$71,800

Interest Rate: 1.41%

Payment Due:

2004 \$71,800

B. 1992 Building Addition –
North Country Resource Center

Original Amount \$165,000

Interest Rate: 68.5% of Prime Rate

4 Payments Due: \$56,485

Donald M. Bisson
Treasurer

SCHEDULE OF COUNTY PROPERTY
Appraisal - March 1, 2003

<u>Description</u>	<u>Estimated Sound Appraisal</u>
<u>WEST STEWARTSTOWN</u>	
Nursing Hospital	\$6,349,932
Jail and House of Correction	2,424,100
Hay and Cow Barn	401,700
Recycling Center & Recycling Storage Building	158,000
Frame Garage	52,100
Machinery Shed	13,608
County Administrator's House/Garage	201,200
Water Reservoir Building/Pump House	92,500
<u>BERLIN</u>	
Nursing Home	7,373,900
Garage/Generator Building	37,500
Total	\$17,104,540

**BUDGET
AND
STATEMENT OF APPROPRIATIONS
AND
ESTIMATE OF REVENUE - COUNTY**

For: COOS County

DATE OF CONVENTION: March 15 Fiscal Year Ending: 2003

Mailing Address: PO Box 10


West Stewartstown, NH 03597

Phone #: 603-246-3321 Fax #: 603-246-8117 E-Mail: mscoos@ncia.net

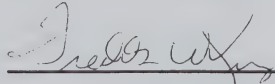
Per REV rule 2208.01, use this form to prepare the county budget for delivery to each member of the board of selectmen or mayor for each city within the county, and to the Secretary of State as required by RSA 24:21-a. This form is also to be used to report the voted appropriations, as required under RSA 24:24, to the Secretary of State and to the Commissioner of the Department of Revenue Administration no later than 30 days after adopting the budget or supplemental appropriation.

CERTIFICATE OF VOTE

This is to certify that the appropriations entered on this form are those voted by the county convention.



Chairman



Clerk

This form can be downloaded from our website: www.state.nh.us/revenue

FOR DRA USE ONLY

NH DEPARTMENT OF REVENUE ADMINISTRATION
COMMUNITY SERVICES DIVISION
MUNICIPAL FINANCE BUREAU
P.O. BOX 487, CONCORD, NH 03302-0487
(603)271-3397

MS-42
Rev. 08/02

1	2	3	4	5	6
Acct.#	APPROPRIATIONS OR EXPENDITURES	Appropriations Previous Fiscal Year	Expenditures Previous Fiscal Year	Proposed Budget Ensuing Year	Appropriations Voted For Ensuing Year
GENERAL GOVERNMENT		XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
4110	County Convention Costs	9,000	3,504	9,000	9,000
4120	Judicial				
4122	Jury Costs				
4123	County Attorney's Office	178,500	141,723	183,700	183,700
4124	Victim Witness Advocacy Program	59,700	56,551	61,900	61,900
4130	Executive				
4150	Financial Administration	87,300	76,761	88,900	88,900
4151	Treasurer	5,500	4,942	6,400	6,400
4153	Other Legal Costs				
4155	Personnel Administration				
4191	Unincorporated Places	770,450	825,796	1,010,900	1,010,900
4192	Medical Examiner	20,000	11,650	20,000	20,000
4193	Register of Deeds	190,100	186,887	213,000	213,000
	Violence Against Women				
	Other (Auditors)	5,000	4,544	5,000	5,000
PUBLIC SAFETY		XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
4211	Sheriff's Department	400,800	407,169	483,500	488,168
4212	Custody of Prisoners				
4214	Sheriff's Support Services				
4219	Other Public Safety - Transfer Station	17,100	17,013	18,400	18,400
	Recycling Center	66,600	64,239	112,100	112,100
CORRECTIONS		XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
4230	Corrections	1,212,100	1,185,238	1,339,500	1,339,500
4235	Adult Probation and Parole				
4300	County Farm Expenses	242,700	234,849	258,000	258,000
	Land Management				
COUNTY NURSING HOME - Berlin & W. Stewart.		XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
4411	Administration	731,000	687,729	789,600	789,600
4412	Operating Expense	10,781,800	10,228,893	11,668,225	11,668,225
4439	Other Health				
HUMAN SERVICES		XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
4442	Direct Assistance	4,036,300	4,132,627	4,236,000	4,236,000
4443	Board and Care of Children	521,500	513,502	575,500	575,500
4446	Diversion Programs	135,000	21,177	139,300	139,300
4447	Special Outside Services	76,200	76,200	77,200	77,200
	Other (Administration)	29,000	26,069	31,900	31,900
COOPERATIVE EXTENSION SERVICES		XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
4611	Administration	153,000	144,619	158,900	158,900
4619	Other Conservation	29,200	29,094	31,800	31,800
4650	Economic Development Federal Grants CDBG	1,245,000	127,637	20,000	20,000

1	2	3	4	5	6
Acct.#	APPROPRIATIONS OR EXPENDITURES	Appropriations Previous Fiscal Year	Expenditures Previous Fiscal Year	Proposed Budget Ensuing Year	Appropriations Voted For Ensuing Year
	DEBT SERVICE	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
4711	Principal Long-Term Bonds/Notes	260,200	260,200	180,100	180,100
4721	Interest Long-Term Bonds/Notes				
	Other (Int. Short Term Notes)	105,000	106,200	93,700	93,700
	INTERGOVERNMENTAL TRANSFERS	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
4800	Intergovernmental Transfers				
	CAPITAL OUTLAY	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
-----	W. Stewartstown Nursing Home	34,300	34,211	19,900	19,900
-----	Berlin Nursing Home	33,700	31,110	26,200	26,200
-----	Corrections	0	0	0	0
-----	Farm	17,500	3,200	37,000	37,000
-----	Register of Deeds	5,000	3,725	4,000	4,000
-----	Communications	0	0	0	0
	INTERFUND OPERATING TRANSFERS	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
-----	Transfer to Non-Capital Reserve Fund	0	0	0	0
	TOTAL APPROPRIATIONS	21,458,550	19,647,060	21,899,625	21,904,293

1	2	3	4	5
Acct.#	SOURCES OF REVENUES	Estimated Revenue Previous Fiscal Year	Actual Revenue Previous Fiscal Year	Estimated Revenue Ensuing Fiscal Year
	ASSESSMENTS/TAXES	XXXXXXXX	XXXXXXXX	XXXXXXXX
3110	Property Taxes Levied For Unincorporated Places	421,350	439,075	664,900
3120	Land Use Change Taxes for Unincorporated Places	0	0	0
3180	Resident Taxes for Unincorporated Places			
3185	Yield Taxes For Unincorporated Places	251,500	213,160	241,000
3186	Payments in Lieu of Taxes for Unincorporated Places	53,200	62,567	168,500
3187	Payments in Lieu of Taxes	0	0	0
3189	Other Taxes - Railroad Tax			
	Other Taxes - Rooms & Meals, Excavation	900	1,901	1,000
3190	Interest and Penalties on Delinquent Taxes for Unincorporated Places	0	0	0
3191	Penalties on Delinquent Municipal Assessments			
3200	Licenses, Permits and Fees			
-----	Motor Vehicle Fees	37,200	37,382	35,300
-----	Planning Board Fees	0	365	0
		XXXXXXXX	XXXXXXXX	XXXXXXXX
3319	REVENUE FROM THE FEDERAL GOVERNMENT - US FOREST SERVICE			20,000
	REVENUE FROM THE STATE OF NH	XXXXXXXX	XXXXXXXX	XXXXXXXX
3351	Shared Revenue for Unincorporated Places	6,300	6,389	6,300
3352	Incentive Funds	135,000	139,325	139,300
3354	Water Pollution Grants			
3355	Housing and Community Economic Development-CDBG Grants	1,245,000	250,386	0
3356	State & Fed. Forest Land Reimb. in Unincorporated Places (County)	105,000	104,481	200
3359	Other (Victim/Witness Grant)	25,000	30,520	25,000
-----	Prosecutor's Grant	20,000	12,442	25,300
-----	Medicaid Pro Share Payment	600,000	602,062	600,000
-----	Dept. of Justice Grant	1,800	1,845	0
-----	Refunds: Prior Year Expense	10,000	16,288	10,000
-----	State Ed. Grant	0	0	0
-----	Kindergarten Aid	0	0	0
3379	INTERGOVERNMENTAL REVENUES			
	REVENUES FROM CHARGES FOR SERVICES	XXXXXXXX	XXXXXXXX	XXXXXXXX
3401	Sheriff's Department	166,500	263,914	239,200
3402	Register of Deeds	200,000	346,129	220,000
3403	County Corrections	17,000	31,344	22,000
3404	County Nursing Homes	8,687,500	8,892,859	9,086,500
3405	County Farm	234,100	250,326	234,600
3407	Maintenance Dept.			
-----	Transfer Station	22,500	22,500	22,500
-----	Recycling Center	66,600	113,908	112,100
	REVENUE FROM MISCELLANEOUS SOURCES	XXXXXXXX	XXXXXXXX	XXXXXXXX
3502	Interest on Investments	160,000	124,142	85,000
3503	Rents of Property			
3508	Contributions and Donations			
---	Interest on Delinquent Taxes	100	16,797	100
350	Other (Miscellaneous)	500	6,904	500
350	Other (Int. on Special Revenue - Unincorporated Places)	0	1,136	0
350	Other (Int., NFR Funds, UP Interest, Sales of Documents)	0	2,298	0
	OTHER FINANCIAL SOURCES	XXXXXXXX	XXXXXXXX	XXXXXXXX
3912	Transfer from Special Revenue Funds	0	0	345,000
3913	Transfer from Capital Projects Funds			

1	2	3	4	5
Acct.#	SOURCES OF REVENUES	Estimated Revenue Previous Fiscal Year	Actual Revenue Previous Fiscal Year	Estimated Revenue Ensuing Fiscal Year
	ASSESSMENTS/TAXES (cont)	XXXXXXXX	XXXXXXXX	XXXXXXXX
3914	Transfer from Proprietary Funds			
3915	Transfer from Non-Capital Reserve Funds			
3916	Transfer from Trust and Agency Funds			
3934	Proceeds from Long-Term Notes/Bonds	85,500	68,600	73,100
	REVENUE SUBTOTAL	12,552,550	12,059,045	12,377,400
	FUND BALANCE TO REDUCE TAX RATE	1,014,000	1,014,000	1,029,000
	TOTAL REVENUES	13,566,550	13,073,046	13,406,400

BUDGET SUMMARY

Total Voted Appropriations	21,904,293
Total Revenues	13,406,400
Amount Certified to be Raised by Taxes	8,497,893

**SUPPLEMENTAL BUDGET
AND
STATEMENT OF APPROPRIATIONS
AND
ESTIMATE OF REVENUE - COUNTY**

For: Coös County

DATE OF CONVENTION: July 30, 2003

Fiscal Year Ending: December 31, 2003

Mailing Address: PO Box 10, West Stewartstown, NH 03597

Phone #: 603 - 246 - 3321

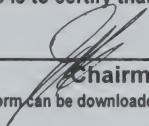
Fax #: 603 - 246 - 8117

E-Mail: mscoos@ncia.net

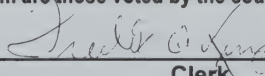
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CERTIFICATE OF VOTE

This is to certify that the appropriations entered on this form are those voted by the county convention.



Chairman



Clerk

This form can be downloaded from our website: www.state.nh.us/revenue

FOR DRA USE ONLY

**NH DEPARTMENT OF REVENUE ADMINISTRATION
COMMUNITY SERVICES DIVISION
MUNICIPAL FINANCE BUREAU
P.O. BOX 487, CONCORD, NH 03302-0487
(603)271-3397**

1	2	3	4	5	6
Acct. #	APPROPRIATIONS OR EXPENDITURES	Appropriations Previous Fiscal Year	Expenditures Previous Fiscal Year	Proposed Supp. Budget 2003	Appropriations Voted For Ensuining Year
GENERAL GOVERNMENT		XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
4110	County Convention Costs				
4120	Judicial				
4122	Jury Costs				
4123	County Attorney's Office				
4124	Victim Witness Advocacy Program			15,200	
4130	Executive				
4150	Financial Administration				
4151	Treasurer				
4153	Other Legal Costs				
4155	Personnel Administration				
4191	Unincorporated Places			37,800	
4192	Medical Examiner				
4193	Register of Deeds			1,400	
	Violence Against Women				
	Other (Auditors)				
PUBLIC SAFETY		XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
4211	Sheriff's Department			12,200	
4212	Custody of Prisoners				
4214	Sheriff's Support Services				
4219	Other Public Safety - Transfer Station				
	Recycling Center			2,500	
CORRECTIONS		XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
4230	Corrections			54,500	
4235	Adult Probation and Parole				
4300	County Farm Expenses			8,000	
	Land Management				
COUNTY NURSING HOME - Berlin & W. Stewart.		XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
4411	Administration			6,400	
4412	Operating Expense			361,300	
4439	Other Health				
HUMAN SERVICES		XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
4442	Direct Assistance				
4443	Board and Care of Children				
4446	Diversion Programs				
4447	Special Outside Services				
	Other (Administration)				
COOPERATIVE EXTENSION SERVICES		XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
4611	Administration				
4619	Other Conservation			2,000	
4650	Economic Development/Federal Grants/CDBG			15,000	

1	2	3	4	5	6
Acct #	APPROPRIATIONS OR EXPENDITURES	Appropriations Previous Fiscal Year	Expenditures Previous Fiscal Year	Proposed Supp. Budget 2003	Appropriations Voted For Ensuing Year
DEBT SERVICE		XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
4711	Principal Long-Term Bonds/Notes				
4721	Interest Long-Term Bonds/Notes				
	Other (Int. Short Term Notes)				
INTERGOVERNMENTAL TRANSFERS		XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
4800	Intergovernmental Transfers				
CAPITAL OUTLAY		XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
-----	W. Stewartstown Nursing Home				
-----	Berlin Nursing Home				
-----	Corrections				
-----	Farm				
-----	Register of Deeds				
-----	Communications				
INTERFUND OPERATING TRANSFERS		XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
-----	Transfer to Non-Capital Reserve Fund	0	0	0	0
	TOTAL APPROPRIATIONS	0	0	516,300	0

1		2		3		4		5	
Acct.#		SOURCES OF REVENUES		Estimated Revenue Previous Fiscal Year	Actual Revenue Previous Fiscal Year	Estimated Revenue 2003 Supp. Budget			
		ASSESSMENTS/TAXES		XXXXXXXX	XXXXXXXX	XXXXXXXX			
3110	Property Taxes Levied For Unincorporated Places					37,800			
3120	Land Use Change Taxes for Unincorporated Places								
3180	Resident Taxes for Unincorporated Places								
3185	Yield Taxes For Unincorporated Places								
3186	Payments in Lieu of Taxes for Unincorporated Places								
3187	Payments in Lieu of Taxes								
3189	Other Taxes - Railroad Tax								
	Other Taxes - Rooms & Meals, Excavation								
3190	Interest and Penalties on Delinquent Taxes for Unincorporated Places								
3191	Penalties on Delinquent Municipal Assessments								
3200	Licenses, Permits and Fees								
-----	Motor Vehicle Fees								
-----	Planning Board Fees								
				XXXXXXXX	XXXXXXXX	XXXXXXXX			
3319	REVENUE FROM THE FEDERAL GOVERNMENT - US FOREST SERVICE								
		REVENUE FROM THE STATE OF NH		XXXXXXXX	XXXXXXXX	XXXXXXXX			
3351	Shared Revenue for Unincorporated Places								
3352	Incentive Funds								
3354	Water Pollution Grants								
3355	Housing and Community Economic Development-CDBG Grants								
3356	State & Fed. Forest Land Reimb. in Unincorporated Places (County)								
3359	Other (NH Dept. Resources/Ec. Dev. Grant)					15,000			
-----	Prosecutor's Grant								
-----	Medicaid Pro Share Payment					122,500			
-----	Sheriff's Department Grants					14,000			
-----	Refunds: Prior Year Expense								
-----	State Ed. Grant								
-----	Kindergarten Aid								
3379	INTERGOVERNMENTAL REVENUES								
		REVENUES FROM CHARGES FOR SERVICES		XXXXXXXX	XXXXXXXX	XXXXXXXX			
3401	Sheriff's Department								
3402	Register of Deeds								
3403	County Corrections					10,000			
3404	County Nursing Homes (NH Quality Incentive Funds)					312,000			
3405	County Farm					2,500			
3407	Maintenance Dept.								
-----	Transfer Station								
-----	Recycling Center					2,500			
		REVENUE FROM MISCELLANEOUS SOURCES		XXXXXXXX	XXXXXXXX	XXXXXXXX			
3502	Interest on Investments								
3503	Rents of Property								
3508	Contributions and Donations								
----	Interest on Delinquent Taxes								
350	Other (Miscellaneous)								
350	Other (Int. on Special Revenue - Unincorporated Places)								
350	Other (Int., NFR Funds, UP Interest, Sales of Documents)								
		OTHER FINANCIAL SOURCES		XXXXXXXX	XXXXXXXX	XXXXXXXX			
3912	Transfer from Special Revenue Funds								
3913	Transfer from Capital Projects Funds								

1	2	3	4	5
Acct.#	SOURCES OF REVENUES	Estimated Revenue Previous Fiscal Year	Actual Revenue Previous Fiscal Year	Estimated Revenue 2003 Supp. Budget
	ASSESSMENTS/TAXES (cont)	XXXXXXXX	XXXXXXXX	XXXXXXXX
3914	Transfer from Proprietary Funds			
3915	Transfer from Non-Capital Reserve Funds			
3916	Transfer from Trust and Agency Funds			
3934	Proceeds from Long-Term Notes/Bonds			
	REVENUE SUBTOTAL	0	0	516,300
	FUND BALANCE TO REDUCE TAX RATE			
	TOTAL REVENUES	0	0	516,300

BUDGET SUMMARY

Total Voted Appropriations	
Total Revenues	516,300
Amount Certified to be Raised by Taxes	

2003 COUNTY TAX APPORTIONMENT

COOS COUNTY	% PROPORTION APPORTIONMENT		2002 ADJUSTMENT	TOTAL APPORTIONMENT
	TO COUNTY TAX	OF COUNTY BUDGET		
Atkinson/Gilmanston Academy Grant	0.0392%	3330	4	3,334
Bean's Grant	0.0000%	2	0	2
Bean's Purchase	0.0046%	389	1	390
Berlin	14.8389%	1,260,993	1,884	1,262,877
Cambridge	0.3247%	27,592	36	27,628
Carroll	8.5364%	725,414	858	726,272
Chandler's Purchase	0.0011%	89	0	89
Clarksville	1.1924%	101,328	120	101,448
Colebrook	5.3502%	454,652	558	455,210
Columbia	2.6580%	225,871	298	226,169
Crawford's Purchase	0.0083%	706	1	707
Cutt's Grant	0.0000%	0	0	0
Dalton	2.9105%	247,328	284	247,612
Dix Grant	0.0437%	3,709	5	3,714
Dixville	1.0072%	85,591	108	85,699
Dummer	1.7649%	149,982	265	150,247
Errol	2.6132%	222,071	315	222,386
Erving's Grant	0.0047%	402	0	402
Gorham	8.6345%	733,748	1,048	734,796
Green's Grant	0.1364%	11,587	15	11,602
Hadley's Purchase	0.0000%	0	0	0
Jefferson	3.8726%	329,087	440	329,527
Kilkenny	0.0007%	59	0	59
Lancaster	8.5059%	722,821	907	723,728
Low & Burbank's Grant	0.0000%	0	0	0
Martin's Location	0.0013%	107	0	107
Milan	3.9478%	335,476	427	335,903
Millsfield	0.2774%	23,569	30	23,599
Northumberland	5.6779%	482,501	626	483,127
Odell	0.0919%	7,806	10	7,816
Pinkham's Grant	0.1800%	15,297	20	15,317
Pittsburg	6.9996%	594,821	799	595,620
Randolph	2.1176%	179,949	254	180,203
Sargent's Purchase	0.2914%	24,767	32	24,799
Second College Grant	0.0834%	7,088	10	7,098
Shelburne	2.7312%	232,097	342	232,439
Stark	2.1255%	180,623	247	180,870
Stewartstown	2.8878%	245,401	314	245,715
Stratford	2.6518%	225,346	288	225,634
Success	0.4552%	38,686	50	38,736
Thompson & Meserve's Purchase	0.2559%	21,747	27	21,774
Wentworth Location	0.3203%	27,216	-11,257	15,959
Whitefield	6.4563%	548,645	634	549,279
TOTALS	100.0000%	8,497,893		8,497,893



INDEPENDENT AUDITOR'S REPORT

MASON + RICH

PROFESSIONAL
ASSOCIATION

CERTIFIED
PUBLIC
ACCOUNTANTS

February 12, 2003

Board of County Commissioners
County of Coös, New Hampshire

We have audited the accompanying general purpose financial statements of the County of Coös, New Hampshire, as of and for the year ended December 31, 2002, as listed in the Table of Contents. These general purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described more fully in Note 1-J to the financial statements, the County does not accrue the current portion of accumulated unpaid personal and sick pay in the General Fund in accordance with generally accepted accounting principles. The effect on the combined financial statements of this departure from generally accepted accounting principles cannot be determined.

In our opinion, except for the departure from generally accepted accounting principles described in the preceding paragraph, the general purpose financial statements present fairly, in all material respects, the financial position of the County of Coös, New Hampshire, as of December 31, 2002 and the results of its operations and the cash flows of its proprietary fund types for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Our audit was made for the purpose of forming an opinion on the combined financial statements taken as a whole. The accompanying combining and individual fund financial statements listed as supporting schedules in the table of contents are presented for purposes of additional analysis and are not a required part of the combined financial statements of the County of Coös, New Hampshire. The information has been subjected to the auditing procedures applied in the audit of the combined financial statements and in our opinion, is fairly stated in all material respects in relation to the combined financial statements taken as a whole.

Respectfully submitted,

Mason + Rich, P.A.

MASON + RICH PROFESSIONAL ASSOCIATION
Certified Public Accountants

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MEMBER
AMERICAN INSTITUTE OF
PUBLIC ACCOUNTANTS
PRIVATE COMPANIES
PRACTICE SECTION

CONSOLIDATED BALANCE SHEET
DECEMBER 31, 2003

ASSETS:

Cash - County	\$2,885,249
Cash - Unincorporated Places	93,190
Cash - Recycling Center	18,453
Accounts Receivable - West Stewartstown Nursing Hospital	239,622
Accounts Receivable - Coös County Nursing Home	310,242
Accounts Receivable - County	1,058,201
Accounts Receivable - Farm	19,252
Accounts Receivable - Special Revenue	19,660
Accounts Receivable - Unincorporated Places	3,014
Accounts Receivable - Recycling Center	2,055
Purchased Taxes - County	3,937
Tax Deeded Property - County	221
Taxes Receivable - Unincorporated Places	15,096
Inventories	84,703
Pre-Paid Expenses - West Stewartstown Nursing Hospital	44,692
Pre-Paid Expenses - Coös County Nursing Home	27,983
Pre-Paid Expenses - Farm	59,129
Pre-Paid Expenses - Recycling Center	752
Amount to be Provided for Long Term Debt	<u>263,285</u>
TOTAL ASSETS	<u><u>\$5,148,736</u></u>

LIABILITIES:

Accounts Payable - All Funds	\$2,047,079
Agency Payable - Coös County Nursing Home	3,413
Accrued Expense - Coös County Nursing Home	29,298
Payroll Deductions Payable - All Funds	37,640
Security Bond - Timber	1,504
Long Term Notes Payable	128,285
Bonds Payable	<u>135,000</u>
TOTAL LIABILITIES	\$2,382,219

**CONSOLIDATED BALANCE SHEET
DECEMBER 31, 2003**

FUND EQUITY

Reserve for Special Appropriations

a. West Stewartstown Nursing Hospital Projects	\$34,187
b. Berlin Nursing Home Projects	8,128
c. Farm	3,537
d. Great North Woods Tourism Grant	29,720

Reserve for Special Purpose

a. Placement Prevention Programs	152,299
b. Facility Fund	52,457
c. Sick Pay	403,027
d. Unincorporated Places	93,190
e. Equipment Reserve - Recycling Center	18,453
f. Inventory Offset	84,703

Undesignated/Unreserved

a. Nursing Hospital, Nursing Home, County, Farm	1,283,280
b. Unincorporated Places	496,536
c. Recycling Center	58,006
d. Transfer Station	48,994

TOTAL FUND EQUITY	\$2,766,517
--------------------------	--------------------

TOTAL LIABILITIES AND FUND EQUITY	<u><u>\$5,148,736</u></u>
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BUDGET
OF
COÖS COUNTY, NEW HAMPSHIRE

JANUARY 1, 2004 TO DECEMBER 31, 2004

Thomas R. Corrigan, Chairman

Burnham A. Judd, Vice-Chair & Clerk

Paul R. Grenier

BOARD OF COUNTY COMMISSIONERS

EXECUTIVE SUMMARY

2003 - 2004

BUDGETS

**2004 COÖS COUNTY BUDGET PROPOSAL
COMPARED TO 2003 BUDGET AND ACTUAL EXPENDITURES 12/31/03**

ACCOUNT TITLE	2003 BUDGET	EXPENDED TO 12/31/03	PROPOSED 2004 BUDGET
WEST STEWARTSTOWN NURSING HOSPITAL			
Nursing Hospital	6,434,875	5,893,732	6,642,300
Nursing Hospital Specials	19,900	19,841	39,500
TOTAL WS NURSING HOSPITAL	6,454,775	5,913,573	6,681,800
BERLIN NURSING HOME			
Nursing Home	6,390,650	6,053,112	6,581,600
Nursing Home Specials	26,200	26,247	88,500
TOTAL BERLIN NURSING HOME	6,416,850	6,079,359	6,670,100
COUNTY GOVERNMENT			
COUNTY ADMINISTRATION	85,900	75,319	81,200
COUNTY TREASURER	6,400	5,783	6,600
COUNTY AUDITORS	5,000	4,398	8,000
COUNTY REPORT	3,000	2,681	3,000
COUNTY ATTORNEY	183,700	177,031	183,600
VICTIM/WITNESS ADVOCACY PROGRAM	77,100	65,960	57,200
REGISTER OF DEEDS			
Register of Deeds	214,400	207,998	221,300
Register of Deeds Specials	4,000	2,173	4,000
TOTAL REGISTER OF DEEDS	218,400	210,171	225,300
SHERIFF'S DEPARTMENT	500,368	450,530	480,000
MEDICAL REFEREES	20,000	11,492	20,000
HUMAN SERVICES ADMINISTRATION	31,900	24,410	41,400
STATE ASSISTANCE PROGRAMS	4,236,000	3,852,035	4,041,000
CHILDREN, YOUTH & FAMILIES SERVICES	575,500	438,645	499,700
PLACEMENT PREVENTION	139,300	14,077	130,800
CORRECTIONS DEPARTMENT	1,394,000	1,313,164	1,395,900
COOPERATIVE EXTENSION	159,900	149,265	163,900
COÖS COUNTY CONSERVATION DISTRICT	32,800	32,643	32,500
DEBT SERVICE	273,800	266,783	232,800

**2004 COÖS COUNTY BUDGET PROPOSAL
COMPARED TO 2003 BUDGET AND ACTUAL EXPENDITURES 12/31/03**

ACCOUNT TITLE	2003 BUDGET	EXPENDED TO 12/31/03	PROPOSED 2004 BUDGET
COUNTY DELEGATION	9,000	3,261	7,000
OTHER SPECIAL APPROPRIATIONS			
Senior Meals	18,200	18,200	18,200
Retired Senior Volunteer Program	14,500	14,500	14,500
Community Contact	5,000	5,000	5,000
Response Program	4,000	4,000	4,000
North Country Alzheimer's Partnership	3,500	3,500	3,500
Alzheimer's Respite Community Center	2,000	2,000	2,000
North Country Transportation	27,000	27,000	27,000
Long Distance Medical Transportation	3,000	3,000	3,000
Coös Economic Development	0	0	100
TOTAL SPECIAL APPROPRIATIONS	77,200	77,200	77,300
TOTAL COUNTY GOVERNMENT	8,029,268	7,174,847	7,687,200
FARM			
Farm	263,500	248,776	257,500
Farm Specials	39,500	38,200	17,500
TOTAL FARM	303,000	286,976	275,000
FEDERAL FUNDS	35,000	5,280	0
COÖS COUNTY RECYCLING CENTER	114,600	125,900	106,500
TRANSFER STATION	18,400	16,250	19,000
TOTAL EXPENDITURES	21,371,893	19,602,186	21,439,600

**2004 COÖS COUNTY BUDGET PROPOSAL
COMPARED TO 2003 BUDGET AND ACTUAL REVENUES 12/31/03**

ACCOUNT TITLE	2003 BUDGET	RECEIVED TO 12/31/03	PROPOSED 2004 BUDGET
WEST STEWARTSTOWN NURSING HOSPITAL	4,604,000	3,925,256	4,093,500
BERLIN NURSING HOME	4,794,500	4,568,566	4,692,000
COUNTY GOVERNMENT			
TAXES AND SERVICES			
Medicaid Proportional Payment	722,500	1,044,272	600,000
County Tax	8,497,893	8,497,893	9,987,000
TOTAL TAXES AND SERVICES	9,220,393	9,542,165	10,587,000
REGISTER OF DEEDS	220,000	437,178	265,000
SHERIFF'S DEPARTMENT	253,200	232,259	216,300
VICTIM/WITNESS ADVOCACY PROGRAM	25,000	22,376	25,000
COUNTY ATTORNEY	25,300	24,642	25,300
CORRECTIONS DEPARTMENT	32,000	30,043	27,000
INVESTMENTS	158,200	147,755	208,100
STATE ASSISTANCE PROGRAMS	139,300	130,795	130,800
OPERATING TRANSFERS	345,000	243,532	0
OTHER REVENUES			
Federal Lands: PILT	106,300	123,446	125,000
Refunds: Prior Year Expense	10,000	118,507	10,000
Miscellaneous Income	500	10,504	500
Surplus to Reduce Taxes	1,029,000	1,029,000	664,000
TOTAL OTHER REVENUES	1,145,800	1,281,457	799,500
TOTAL COUNTY GOVERNMENT	11,564,193	12,092,203	12,284,000
FARM	237,100	276,512	241,100
FEDERAL FUNDS	35,000	35,000	0
COÖS COUNTY RECYCLING CENTER	114,600	172,030	106,500
TRANSFER STATION	22,500	22,500	22,500
TOTAL REVENUES	21,371,893	21,092,067	21,439,600

**2004 BUDGET PROPOSAL
COÖS COUNTY UNINCORPORATED PLACES**

EXPENSE ACCOUNT TITLE	2003 BUDGET	EXPENDED TO 12/31/03	PROPOSED 2004 BUDGET
General Government	116,300	106,042	58,900
Cemeteries	500	380	500
Planning and Zoning	4,300	846	3,500
Perambulation	1,100	0	0
Forest and Lands Management	55,000	55,000	55,000
Public Safety	1,000	1,005	1,000
Dispatch Services	3,000	3,000	3,000
Fire Protection Services	15,000	13,482	16,000
Bridges and Roads	4,500	4,500	5,000
Sanitation	34,800	32,944	35,200
Health	10,500	8,695	10,500
Education	128,800	99,787	102,900
County Taxes	300,000	288,831	300,200
State Education Taxes	350,900	282,194	227,200
Deficit Appropriations	23,000	0	0
TOTAL EXPENDITURES	1,048,700	896,704	818,900

REVENUE ACCOUNT TITLE	2003 BUDGET	RECEIVED TO 12/31/03	PROPOSED 2004 BUDGET
Motor Vehicle Fees	35,300	33,964	35,500
NH Shared Revenues	6,300	6,389	6,300
Rooms and Meals Tax	1,000	3,014	1,000
Property Taxes	351,800	257,105	271,800
Timber Taxes	241,000	239,247	209,000
Payments in Lieu of Taxes	0	30,264	0
State Payment in Lieu of Taxes	200	403	400
Federal Payment in Lieu of Taxes	55,500	61,004	61,000
USFWS Payment in Lieu of Taxes	6,700	6,766	6,700
Planning Board Fees	0	494	0
State Education Taxes	350,900	229,305	227,200
UP Interest, Fees, Costs on Taxes	0	716	0
UP Interest on Special Revenue Fund	0	747	0
Sale of Documents	0	130	0
TOTAL REVENUES	1,048,700	869,548	818,900

EXPENDITURES/ALL FUNDS	22,420,593	20,498,890	22,258,500
REVENUES/ALL FUNDS	22,420,593	21,961,615	22,258,500

BUDGET PROPOSAL - APPROPRIATIONS

**COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	03 APPROVED BUDGET	12/31/03 EXPENDITURES	PROPOSED 2004 BUDGET
WEST STEWARTSTOWN NURSING HOSPITAL				
ADMINISTRATION				
01-05100-0100	Administrator's Salary	79,000	79,152	77,900
01-05100-0300	Office Manager's Salary	9,400	9,143	9,500
01-05100-0400	Accounting Staff Salaries	134,300	128,248	132,000
01-05100-0500	Computer Systems Administrator	25,900	24,023	25,000
01-05100-0800	In Lieu of Health Benefit	1,000	1,000	1,000
01-05100-0900	Longevity Pay	4,300	3,853	4,200
01-05100-1000	Social Security (FICA)	19,400	18,374	19,100
01-05100-1100	Life Insurance	200	148	200
01-05100-1200	Health Insurance	24,300	23,295	24,000
01-05100-1300	Retirement	14,700	12,093	14,800
01-05100-1400	Worker's Compensation	2,700	2,643	3,200
01-05100-1500	Unemployment Insurance	100	(11)	100
01-05100-1700	Education and Conferences	5,000	2,142	4,000
01-05100-1800	Employee Physicals	300	78	300
01-05100-1900	Employee Recognition	2,500	2,449	2,500
01-05100-2000	Legal Services	3,500	3,030	4,000
01-05100-2100	Audit Services	5,900	5,867	7,500
01-05100-2300	Consultant Services	500	99	1,000
01-05100-3600	Office Supplies	15,400	12,756	16,000
01-05100-3700	Dues/Licenses/Subscriptions	4,000	4,075	4,000
01-05100-3800	Postage	7,000	5,835	7,000
01-05100-3900	Administration Supplies and Expenses	3,000	2,824	3,000
01-05100-6800	Communications	24,000	22,318	24,000
01-05100-7000	Travel	4,200	2,902	4,000
01-05100-7500	Bad Debts/Allowances & Recovery	0	0	1,000
01-05100-8200	Equipment Repair/Maintenance Contracts	11,000	10,505	11,000
01-05100-9300	Property Liability Insurance	14,000	13,971	15,000
01-05100-9700	New Equipment	4,000	3,880	4,000
01-05100-9900	Retiree Benefits	15,900	16,122	17,800
TOTAL ADMINISTRATION		435,500	410,813	437,100
PROPERTY EXPENSE				
01-05110-9100	Interest on Long-Term Notes	1,500	1,232	500
01-05110-9200	Interest on Bonded Debt	8,500	8,442	6,100
TOTAL PROPERTY EXPENSE		10,000	9,674	6,600
ASSESSMENTS				
01-05120-3700	Provider Assessment	150,000	0	252,000
TOTAL ASSESSMENTS		150,000	0	252,000

**COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	03 APPROVED BUDGET	12/31/03 EXPENDITURES	PROPOSED 2004 BUDGET
DIETARY DEPARTMENT				
01-05130-0100	Dietary Director's Salary	49,200	49,298	48,500
01-05130-0200	Cooks' Salaries	117,400	96,284	112,700
01-05130-0300	Dietary Aides' Salaries	291,700	278,975	307,600
01-05130-0800	In Lieu of Health Benefit	2,500	2,175	4,000
01-05130-0900	Longevity Pay	6,900	5,962	6,900
01-05130-1000	Social Security (FICA)	35,600	31,677	36,700
01-05130-1100	Life Insurance	300	236	300
01-05130-1200	Health Insurance	81,700	66,234	70,800
01-05130-1300	Retirement	20,800	19,011	22,500
01-05130-1400	Worker's Compensation	13,600	13,603	16,300
01-05130-1500	Unemployment Insurance	200	(83)	200
01-05130-1700	Education and Conferences	1,300	1,236	1,500
01-05130-1800	Employee Physicals	1,000	473	1,000
01-05130-2300	Consultant Services	16,700	14,560	17,100
01-05130-3800	Dishes and Glassware	2,000	1,532	3,000
01-05130-3900	Dietary Supplies and Expenses	29,000	28,306	29,800
01-05130-5000	Food	274,000	256,552	274,000
01-05130-7000	Travel	500	315	1,000
01-05130-8200	Equipment Repair/Maintenance Contracts	6,800	6,801	8,000
01-05130-9700	New Equipment	4,700	1,411	4,700
01-05130-9900	Retiree Benefits	8,300	8,331	9,100
TOTAL DIETARY DEPARTMENT		964,200	882,889	975,700
NURSING DEPARTMENT				
01-05140-0100	Director of Nursing Salary	61,800	61,666	61,800
01-05140-0200	Registered Nurses' Salaries	747,700	710,086	800,100
01-05140-0300	Licensed Practical Nurses' Salaries	175,200	155,582	149,300
01-05140-0400	Nursing Assistants' Salaries	1,341,300	1,333,173	1,336,800
01-05140-0800	In Lieu of Health Benefit	10,600	10,450	10,800
01-05140-0900	Longevity Pay	31,500	25,669	31,700
01-05140-1000	Social Security (FICA)	184,500	168,706	183,300
01-05140-1100	Life Insurance	1,100	1,048	1,200
01-05140-1200	Health Insurance	351,500	338,673	402,700
01-05140-1300	Retirement	61,300	56,485	61,700
01-05140-1400	Worker's Compensation	67,100	67,055	78,700
01-05140-1500	Unemployment Insurance	1,000	(356)	1,000
01-05140-1700	Education and Conferences	20,300	3,902	20,000
01-05140-1800	Employee Physicals	4,200	1,653	2,400
01-05140-3900	Nursing Supplies and Expenses	7,000	6,287	7,500
01-05140-7000	Travel	3,500	2,056	3,500
01-05140-8200	Equipment Repair/Maintenance Contracts	7,200	7,083	6,500
01-05140-8800	Equipment Rental	1,500	630	1,500
01-05140-9700	New Equipment	20,400	12,216	18,600
01-05140-9900	Retiree Benefits	32,700	32,847	35,100
TOTAL NURSING DEPARTMENT		3,131,400	2,994,912	3,214,200

**COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	03 APPROVED BUDGET	12/31/03 EXPENDITURES	PROPOSED 2004 BUDGET
HEALTH INFORMATION MANAGEMENT				
01-05141-0100	Health Information Management Director	29,900	29,646	30,000
01-05141-0200	Health Information Clerk	25,000	24,010	25,400
01-05141-0900	Longevity Pay	600	600	700
01-05141-1000	Social Security (FICA)	4,300	3,765	4,300
01-05141-1100	Life Insurance	50	46	50
01-05141-1200	Health Insurance	15,600	15,620	17,000
01-05141-1300	Retirement	3,100	2,742	3,300
01-05141-1400	Worker's Compensation	100	125	200
01-05141-1500	Unemployment Insurance	50	(4)	50
01-05141-1700	Education and Conferences	1,000	295	900
01-05141-1800	Employee Physicals	100	0	100
01-05141-3600	Office Supplies and Expense	300	379	400
01-05141-7000	Travel	300	0	300
01-05141-8200	Record Reproduction	3,000	2,633	3,000
01-05141-9700	New Equipment	1,100	818	500
TOTAL HEALTH INFORMATION MGMT		84,500	80,676	86,200
STAFF DEVELOPMENT				
01-05142-0100	Staff Development Director's Salary	49,800	49,716	51,500
01-05142-1000	Social Security (FICA)	3,675	3,584	4,000
01-05142-1100	Life Insurance	50	31	50
01-05142-1200	Health Insurance	9,100	8,998	9,800
01-05142-1300	Retirement	2,800	2,523	3,100
01-05142-1400	Worker's Compensation	1,400	1,361	1,600
01-05142-1500	Unemployment Insurance	25	(1)	50
01-05142-1700	Education and Conferences	1,000	413	1,000
01-05142-1800	LNA Classes	1,500	(1,026)	1,500
01-05142-1900	In House Education	1,000	645	1,000
01-05142-3800	Infection Control Expense	3,500	834	3,000
01-05142-3900	Staff Development Supplies and Expenses	1,100	643	1,100
01-05142-7000	Travel	600	455	700
01-05142-8200	Equipment Repair/Maintenance Contracts	200	30	200
TOTAL STAFF DEVELOPMENT		75,750	68,203	78,600
QUALITY MANAGEMENT				
01-05143-0100	Quality Management Director's Salary	42,600	39,634	42,000
01-05143-0900	Longevity Pay	1,000	617	1,000
01-05143-1000	Social Security (FICA)	3,300	3,079	3,300
01-05143-1400	Worker's Compensation	1,200	1,201	1,375
01-05143-1500	Unemployment Insurance	25	(1)	25
01-05143-1700	Education and Conferences	500	185	400
01-05143-1900	Employee Physicals	100	78	0
01-05143-3600	Office Supplies	400	203	400
01-05143-3700	Publications	300	0	300

**COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	03 APPROVED BUDGET	12/31/03 EXPENDITURES	PROPOSED 2004 BUDGET
01-05143-7000	Travel	300	0	300
TOTAL QUALITY MANAGEMENT		49,725	44,995	49,100
PLANT OPERATIONS				
01-05150-0200	Maintenance Salaries	86,900	79,419	115,000
01-05150-0900	Longevity Pay	400	400	0
01-05150-1000	Social Security (FICA)	6,700	5,721	8,800
01-05150-1100	Life Insurance	50	46	50
01-05150-1200	Health Insurance	15,600	15,620	17,000
01-05150-1300	Retirement	4,300	4,021	6,800
01-05150-1400	Worker's Compensation	2,500	2,447	3,600
01-05150-1500	Unemployment Insurance	50	(3)	50
01-05150-1700	Education and Conferences	700	0	700
01-05150-1800	Employee Physicals	0	0	200
01-05150-2800	Auxiliary Building Expense	6,500	6,294	6,500
01-05150-2900	Outside Services	84,000	80,580	34,000
01-05150-3900	Plant Supplies and Expenses	5,000	4,398	5,000
01-05150-6100	Electricity	57,000	56,100	59,000
01-05150-6200	Pyrofax Gas	16,700	16,769	15,500
01-05150-6300	Water	7,500	7,690	6,000
01-05150-6400	Sewer	12,000	11,649	12,000
01-05150-6500	Fuel	55,300	42,840	50,000
01-05150-7000	Travel	1,300	663	1,300
01-05150-7900	Vehicle Supplies and Expenses	3,000	2,359	3,000
01-05150-8100	Building Repairs	26,000	18,756	32,000
01-05150-8200	Equipment Repair/Maintenance Contracts	3,000	2,022	3,000
01-05150-8400	Snow Removal	3,500	2,001	3,500
01-05150-9700	New Equipment	2,500	2,486	3,000
01-05150-9900	Retiree Benefits	7,000	7,034	7,700
TOTAL PLANT OPERATIONS		407,500	369,309	393,700
LAUNDRY DEPARTMENT				
01-05160-0100	Laundry Director's Salary	17,900	17,840	30,100
01-05160-0200	Laundry Aides' Salaries	114,500	100,501	107,400
01-05160-0300	Laundry Porters' Salaries	30,800	30,780	31,200
01-05160-0800	In Lieu of Health Benefit	1,000	1,250	2,000
01-05160-0900	Longevity Pay	4,500	3,450	4,200
01-05160-1000	Social Security (FICA)	12,900	11,323	13,400
01-05160-1100	Life Insurance	100	91	100
01-05160-1200	Health Insurance	24,200	23,431	24,700
01-05160-1300	Retirement	8,400	7,179	10,400
01-05160-1400	Worker's Compensation	4,800	4,735	5,500
01-05160-1500	Unemployment Insurance	100	(19)	100
01-05160-1700	Education and Conferences	200	0	200
01-05160-1800	Employee Physicals	300	190	600
01-05160-3700	Linens	15,000	9,757	15,000

**COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	03 APPROVED BUDGET	12/31/03 EXPENDITURES	PROPOSED 2004 BUDGET
01-05160-3900	Laundry Supplies and Expenses	24,000	15,965	19,800
01-05160-8200	Equipment Repair/Maintenance Contracts	4,000	1,539	4,000
01-05160-9700	New Equipment	850	249	3,100
01-05160-9900	Retiree Benefits	100	104	100
TOTAL LAUNDRY DEPARTMENT		263,650	228,366	271,900
HOUSEKEEPING DEPARTMENT				
01-05170-0100	Executive Housekeeper's Salary	17,900	17,840	30,100
01-05170-0200	Porter Salary	25,800	26,156	27,200
01-05170-0300	Housekeeping Aides' Salaries	167,900	164,981	168,100
01-05170-0800	In Lieu of Health Benefit	1,000	500	0
01-05170-0900	Longevity Pay	3,200	3,350	3,600
01-05170-1000	Social Security (FICA)	16,500	15,544	17,600
01-05170-1100	Life Insurance	150	136	150
01-05170-1200	Health Insurance	46,400	45,048	48,700
01-05170-1300	Retirement	11,300	10,328	12,300
01-05170-1400	Worker's Compensation	6,200	6,130	7,000
01-05170-1500	Unemployment Insurance	100	(39)	100
01-05170-1700	Education and Conferences	200	115	200
01-05170-1800	Employee Physicals	300	78	800
01-05170-2900	Outside Services	16,000	13,623	16,000
01-05170-3900	Housekeeping Supplies and Expenses	20,000	15,872	17,900
01-05170-8200	Equipment Repair/Maintenance Contracts	500	100	500
01-05170-9700	New Equipment	3,700	3,068	4,100
01-05170-9800	Furnishings	5,400	2,431	4,900
01-05170-9900	Retiree Benefits	100	104	150
TOTAL HOUSEKEEPING DEPARTMENT		342,650	325,366	359,400
PHYSICIANS & CONSULTANTS				
01-05180-1700	Physician Education and Conferences	500	0	500
01-05180-2200	Physician Services	6,500	6,500	6,500
01-05180-2300	Pharmacist Services	3,000	1,952	3,000
01-05180-2400	Dentist Services	9,000	8,700	9,000
01-05180-3100	Medical and Surgical Supplies	77,000	61,400	77,000
01-05180-3400	Mental Health Consultant	3,000	2,455	3,200
01-05180-3600	Mental Health Services for Residents	5,000	2,539	7,200
TOTAL PHYSICIANS & CONSULTANTS		104,000	83,546	106,400
ACTIVITIES DEPARTMENT				
01-05191-0200	Activity Aides' Salaries	163,600	161,524	159,100
01-05191-0800	In Lieu of Health Benefit	1,000	1,000	1,000
01-05191-0900	Longevity Pay	5,600	3,964	5,100
01-05191-1000	Social Security (FICA)	13,100	11,843	12,700
01-05191-1100	Life Insurance	100	101	100

COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS

ACCOUNT #	DESCRIPTION	03 APPROVED BUDGET	12/31/03 EXPENDITURES	PROPOSED 2004 BUDGET
01-05191-1200	Health Insurance	40,100	40,054	43,000
01-05191-1300	Retirement	5,400	5,583	6,700
01-05191-1400	Worker's Compensation	5,100	5,071	5,600
01-05191-1500	Unemployment Insurance	100	(15)	100
01-05191-1700	Education and Conferences	2,000	1,813	1,300
01-05191-1800	Employee Physicals	400	0	300
01-05191-2300	Consultant Services	400	0	400
01-05191-2900	Chaplain Services	1,000	910	1,000
01-05191-3600	Beauty Shop Supplies	400	195	400
01-05191-3900	Activities Supplies and Expenses	9,800	8,649	10,100
01-05191-4000	Gift Shop	0	(92)	0
01-05191-6700	Advertising	100	89	100
01-05191-7000	Travel	400	454	400
01-05191-8200	Equipment Repair/Maintenance Contracts	200	64	200
01-05191-9700	New Equipment	800	0	800
01-05191-9900	Retiree Benefits	2,000	891	1,800
TOTAL ACTIVITIES DEPARTMENT		251,600	242,099	250,200
SOCIAL SERVICES				
01-05192-0100	Social Services Director's Salary	41,500	41,548	40,900
01-05192-0900	Longevity Pay	1,300	1,300	1,300
01-05192-1000	Social Security (FICA)	3,200	3,058	3,200
01-05192-1100	Life Insurance	50	31	50
01-05192-1200	Health Insurance	9,100	8,998	9,800
01-05192-1300	Retirement	2,500	2,194	2,500
01-05192-1400	Worker's Compensation	1,200	1,187	1,400
01-05192-1500	Unemployment Insurance	50	(1)	50
01-05192-1700	Education and Conferences	500	314	500
01-05192-1800	Employee Physicals	100	0	0
01-05192-3900	Social Services Supplies and Expenses	200	60	200
01-05192-7000	Travel	400	343	400
TOTAL SOCIAL SERVICES		60,100	59,031	60,300
PHYSICAL THERAPY				
01-05193-0100	Physical Therapy Aides' Salaries	54,200	51,812	53,600
01-05193-0800	In Lieu of Health Benefit	1,000	1,000	1,000
01-05193-0900	Longevity Pay	1,800	1,800	1,900
01-05193-1000	Social Security (FICA)	4,400	4,013	4,400
01-05193-1100	Life Insurance	50	31	50
01-05193-1200	Health Insurance	6,700	6,622	7,200
01-05193-1300	Retirement	3,100	2,744	3,300
01-05193-1400	Worker's Compensation	1,600	1,643	1,800
01-05193-1500	Unemployment Insurance	50	(4)	50
01-05193-1700	Education and Conferences	200	0	200
01-05193-1800	Employee Physicals	200	0	0
01-05193-2300	Consultant Services	19,100	17,674	18,800

**COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	03 APPROVED BUDGET	12/31/03 EXPENDITURES	PROPOSED 2004 BUDGET
01-05193-3900	Physical Therapy Supplies and Expenses	1,000	617	1,000
01-05193-7000	Travel	100	0	100
01-05193-9700	Physical Therapy Equipment	2,700	2,158	900
TOTAL PHYSICAL THERAPY		96,200	90,110	94,300
OCCUPATIONAL THERAPY				
01-05194-2300	Consultant Services	7,000	2,739	5,000
01-05194-3900	OT Supplies and Expenses	700	621	1,100
01-05194-9700	Occupational Therapy Equipment	400	382	500
TOTAL OCCUPATIONAL THERAPY		8,100	3,742	6,600
TOTAL WS NURSING HOSPITAL		6,434,875	5,893,732	6,642,300

NURSING HOSPITAL SPECIALS

01-09256-9720	Dryer	5,900	5,841	0
01-09256-9721	Long-Term Care System-Part II Upgrades	14,000	14,000	0
01-09256-9722	Timekeeping System	0	0	11,000
01-09256-9723	Mower	0	0	6,500
01-09256-9724	Parking Lot Improvements	0	0	15,000
01-09256-9725	Clinical Software	0	0	7,000
TOTAL WSNH SPECIALS		19,900	19,841	39,500

BERLIN NURSING HOME

ADMINISTRATION

02-05600-0100	Administrator's Salary	74,600	74,214	73,200
02-05600-0200	Office Manager's Salary	51,500	51,289	32,400
02-05600-0300	Office Staff Salaries	75,700	72,385	72,300
02-05600-0400	Computer Systems Administrator	8,600	8,008	8,400
02-05600-0800	In Lieu of Health Benefit	0	0	1,000
02-05600-0900	Longevity Pay	3,500	2,319	2,500
02-05600-1000	Social Security (FICA)	15,900	15,315	14,500
02-05600-1100	Life Insurance	200	160	200
02-05600-1200	Health Insurance	33,400	27,692	26,500
02-05600-1300	Retirement	9,600	9,506	9,900
02-05600-1400	Worker's Compensation	2,400	2,383	2,800
02-05600-1500	Unemployment Insurance	200	(24)	200
02-05600-1700	Education and Conferences	3,500	1,593	3,500
02-05600-1900	Employee Recognition	2,000	1,786	2,000
02-05600-2000	Legal Services	1,800	90	5,000
02-05600-2100	Audit Services	5,900	5,857	7,500
02-05600-2300	Consultant Services	1,000	1,000	1,000
02-05600-3500	Dues and Licenses	3,000	2,849	3,000
02-05600-3600	Office Supplies	10,000	9,081	9,800

COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS

ACCOUNT #	DESCRIPTION	03 APPROVED BUDGET	12/31/03 EXPENDITURES	PROPOSED 2004 BUDGET
02-05600-3700	Subscriptions and Periodicals	1,100	968	1,200
02-05600-3800	Postage	3,800	3,496	4,000
02-05600-3900	Administration Supplies and Expenses	2,500	1,541	2,500
02-05600-6700	Advertising	400	72	400
02-05600-6800	Telephone	11,500	10,461	11,500
02-05600-7000	Travel	4,800	5,117	5,000
02-05600-7500	Bad Debts/Allowances & Recovery	0	0	1,000
02-05600-8200	Equipment Repair/Maintenance Contracts	7,800	5,856	6,000
02-05600-9300	Property Liability Insurance	14,200	14,196	20,000
02-05600-9700	New Equipment	3,300	1,339	6,800
02-05600-9900	Retiree Benefits	8,300	8,380	9,200
TOTAL ADMINISTRATION		360,500	336,926	343,300
PROPERTY EXPENSE				
02-05610-9200	Interest on Long-Term Notes	1,400	1,355	700
TOTAL PROPERTY EXPENSE		1,400	1,355	700
ASSESSMENTS				
02-05620-3700	Provider Assessment	162,000	0	288,000
TOTAL ASSESSMENTS		162,000	0	288,000
DIETARY DEPARTMENT				
02-05630-0100	Dietary Supervisor's Salary	48,300	48,272	48,500
02-05630-0200	Cooks' Salaries	113,050	105,776	111,800
02-05630-0300	Dietary Aides' Salaries	227,200	225,375	226,500
02-05630-0400	Assistant Dietary Supervisor's Salary	28,600	27,385	28,600
02-05630-0800	In Lieu of Health Benefit	1,000	1,000	1,000
02-05630-0900	Longevity Pay	11,400	11,300	11,700
02-05630-1000	Social Security (FICA)	32,800	30,259	32,800
02-05630-1100	Life Insurance	300	216	300
02-05630-1200	Health Insurance	77,600	77,461	84,100
02-05630-1300	Retirement	17,600	15,254	18,000
02-05630-1400	Worker's Compensation	12,600	12,589	15,200
02-05630-1500	Unemployment Insurance	300	(84)	300
02-05630-1700	Education and Conferences	600	905	850
02-05630-1800	Employee Physicals	200	93	200
02-05630-2300	Consultant Services	16,700	14,960	17,100
02-05630-3800	Dishes and Glassware	1,500	1,337	1,650
02-05630-3900	Dietary Supplies and Expenses	24,000	23,914	25,000
02-05630-5000	Food	190,000	186,855	190,000
02-05630-6200	Cooking Gas	5,000	3,077	3,200
02-05630-7000	Travel	700	469	800
02-05630-8200	Equipment Repair/Maintenance Contracts	5,000	2,857	5,000
02-05630-9700	New Equipment	2,500	2,033	2,100

**COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	03 APPROVED BUDGET	12/31/03 EXPENDITURES	PROPOSED 2004 BUDGET
02-05630-9900	Retiree Benefits	1,600	1,548	1,600
TOTAL DIETARY DEPARTMENT		818,550	792,850	826,300
NURSING DEPARTMENT				
02-05640-0100	Director of Nursing Salary	62,900	62,174	62,500
02-05640-0200	Registered Nurses' Salaries	845,000	843,607	839,400
02-05640-0300	Licensed Practical Nurses' Salaries	227,700	226,424	183,800
02-05640-0400	Nursing Assistants' Salaries	1,351,000	1,348,409	1,385,700
02-05640-0800	In Lieu of Health Benefit	4,800	4,563	6,400
02-05640-0900	Longevity Pay	31,000	30,468	31,800
02-05640-1000	Social Security (FICA)	192,600	184,435	192,000
02-05640-1100	Life Insurance	1,100	1,121	1,300
02-05640-1200	Health Insurance	394,900	393,223	467,800
02-05640-1300	Retirement	39,400	34,532	39,100
02-05640-1400	Worker's Compensation	68,000	67,966	80,700
02-05640-1500	Unemployment Insurance	900	(434)	900
02-05640-1600	Education and Conferences	20,000	3,027	20,500
02-05640-1700	Employee Physicals	1,400	961	1,400
02-05640-2300	Contract Nurses: LPN	37,300	35,710	43,900
02-05640-3100	Medical and Surgical Supplies	84,000	80,970	84,000
02-05640-3900	Nursing Supplies and Expenses	5,000	5,212	5,500
02-05640-7000	Travel	1,200	1,243	1,600
02-05640-8200	Equipment Repair/Maintenance Contracts	6,000	4,923	5,000
02-05640-8800	Equipment Rental	900	464	700
02-05640-9700	New Equipment	10,700	10,601	7,500
02-05640-9900	Retiree Benefits	16,300	15,448	14,700
TOTAL NURSING DEPARTMENT		3,402,100	3,355,045	3,476,200
HEALTH INFORMATION MANAGEMENT				
02-05641-0100	Health Information Management Director	29,700	29,676	30,000
02-05641-0200	Health Information Clerks	50,000	45,959	56,600
02-05641-0900	Longevity Pay	1,800	1,836	2,100
02-05641-1000	Social Security (FICA)	6,300	5,268	6,800
02-05641-1100	Life Insurance	100	62	100
02-05641-1200	Health Insurance	27,050	26,995	29,300
02-05641-1300	Retirement	1,750	1,526	1,900
02-05641-1400	Worker's Compensation	200	162	300
02-05641-1500	Unemployment Insurance	100	(6)	100
02-05641-1700	Education and Conferences	1,100	115	1,100
02-05641-1800	Employee Physicals	100	13	100
02-05641-3600	Office Supplies	2,900	2,924	4,500
02-05641-7000	Travel	300	102	200
02-05641-8100	Record Reproduction	3,000	2,633	3,000
02-05641-8200	Equipment Repair/Maintenance Contracts	1,500	734	400

**COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	03 APPROVED BUDGET	12/31/03 EXPENDITURES	PROPOSED 2004 BUDGET
02-05641-9700	New Equipment	400	236	1,100
TOTAL HEALTH INFORMATION MGMT		126,300	118,236	137,600
STAFF DEVELOPMENT				
02-05642-0100	Staff Development Director's Salary	27,700	27,773	27,200
02-05642-0800	In Lieu of Health Benefit	300	300	100
02-05642-0900	Longevity Pay	600	725	600
02-05642-1000	Social Security (FICA)	2,200	2,203	2,200
02-05642-1100	Life Insurance	50	15	50
02-05642-1200	Health Insurance	1,950	1,800	3,300
02-05642-1300	Retirement	600	515	600
02-05642-1400	Worker's Compensation	800	799	900
02-05642-1500	Unemployment Insurance	100	0	100
02-05642-1700	In House Education	800	623	800
02-05642-2300	Consultant Services	1,500	83	1,500
02-05642-3800	Infection Control Expense	650	662	750
02-05642-3900	Staff Development Supplies and Expenses	900	910	1,000
02-05642-7000	Travel	300	255	300
02-05642-8200	Equipment Repair/Maintenance Contracts	200	0	200
02-05642-9700	New Equipment	450	450	200
TOTAL STAFF DEVELOPMENT		39,100	37,114	39,800
QUALITY MANAGEMENT				
02-05643-0100	Quality Management Director's Salary	29,800	29,762	29,300
02-05643-0800	In Lieu of Health Benefit	500	500	300
02-05643-0900	Longevity Pay	700	545	700
02-05643-1000	Social Security (FICA)	2,400	2,357	2,300
02-05643-1100	Life Insurance	50	15	0
02-05643-1400	Worker's Compensation	850	799	1,000
02-05643-1500	Unemployment Insurance	100	(1)	100
02-05643-1700	Education and Conferences	500	264	500
02-05643-2300	Consultant Services	500	0	500
02-05643-3900	Quality Mgmt Supplies and Expenses	300	296	400
02-05643-7000	Travel	300	283	200
TOTAL QUALITY MANAGEMENT		36,000	34,820	35,300
PLANT OPERATIONS				
02-05650-0100	Plant Manager's Salary	34,700	34,766	34,500
02-05650-0200	Maintenance Salaries	35,200	32,190	34,800
02-05650-0900	Longevity Pay	1,400	1,400	1,700
02-05650-1000	Social Security (FICA)	5,400	4,790	5,500
02-05650-1100	Life Insurance	100	46	100
02-05650-1200	Health Insurance	18,000	17,997	19,600
02-05650-1300	Retirement	3,800	3,450	4,000

**COOS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	03 APPROVED BUDGET	12/31/03 EXPENDITURES	PROPOSED 2004 BUDGET
02-05650-1400	Worker's Compensation	2,100	2,067	2,400
02-05650-1500	Unemployment Insurance	100	(5)	100
02-05650-1700	Education and Conferences	300	115	0
02-05650-1800	Employee Physicals	100	15	100
02-05650-2800	Biohazardous Waste Disposal	1,500	1,013	1,500
02-05650-2900	Outside Services	14,000	13,868	17,000
02-05650-3900	Plant Supplies and Expenses	8,200	7,314	9,500
02-05650-6100	Electricity	60,000	57,816	55,000
02-05650-6300	Water	36,000	26,565	36,000
02-05650-6400	Sewer	29,300	29,296	28,000
02-05650-6500	Fuel	56,000	45,171	42,000
02-05650-7000	Travel	300	114	200
02-05650-7900	Vehicle Supplies and Expenses	2,700	2,721	4,300
02-05650-8100	Building Repairs	11,300	11,202	11,000
02-05650-8200	Equipment Repair/Maintenance Contracts	10,000	9,486	10,000
02-05650-8400	Snow Removal	5,700	4,133	6,700
02-05650-9700	New Equipment	4,000	3,348	500
TOTAL PLANT OPERATIONS		340,200	308,877	324,500
LAUNDRY DEPARTMENT				
02-05660-0100	Laundry Supervisor's Salary	17,700	17,690	17,600
02-05660-0200	Laundry Aides' Salaries	139,600	139,761	147,100
02-05660-0900	Longevity Pay	4,400	4,829	4,700
02-05660-1000	Social Security (FICA)	12,300	12,091	13,000
02-05660-1100	Life Insurance	100	77	100
02-05660-1200	Health Insurance	21,500	21,199	23,000
02-05660-1300	Retirement	3,400	3,055	4,100
02-05660-1400	Worker's Compensation	4,600	4,606	5,200
02-05660-1500	Unemployment Insurance	200	(33)	200
02-05660-1700	Education and Conferences	200	88	200
02-05660-1800	Employee Physicals	300	50	300
02-05660-3700	Linens	17,000	14,855	19,700
02-05660-3900	Laundry Supplies and Expenses	15,000	14,261	16,400
02-05660-6200	Gas for Dryers	16,000	12,535	11,000
02-05660-7000	Travel	100	52	100
02-05660-8200	Equipment Repair/Maintenance Contracts	1,900	981	2,000
02-05660-9700	New Equipment	2,200	2,113	700
TOTAL LAUNDRY DEPARTMENT		256,500	248,209	265,400
HOUSEKEEPING DEPARTMENT				
02-05670-0100	Executive Housekeeper's Salary	17,700	17,690	17,600
02-05670-0200	Porter Salaries	146,700	146,749	143,000
02-05670-0300	Housekeeping Aides' Salaries	149,900	148,564	145,300
02-05670-0800	In Lieu of Health Benefit	1,000	1,000	1,000
02-05670-0900	Longevity Pay	7,100	7,342	7,200
02-05670-1000	Social Security (FICA)	24,600	23,726	24,100

**COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	03 APPROVED BUDGET	12/31/03 EXPENDITURES	PROPOSED 2004 BUDGET
02-05670-1100	Life Insurance	200	123	200
02-05670-1200	Health Insurance	41,800	42,062	45,700
02-05670-1300	Retirement	7,000	6,628	7,200
02-05670-1400	Worker's Compensation	9,000	8,958	10,500
02-05670-1500	Unemployment Insurance	300	(85)	300
02-05670-1700	Education and Conferences	100	203	300
02-05670-1800	Employee Physicals	300	235	300
02-05670-3900	Housekeeping Supplies and Expenses	25,600	25,522	26,000
02-05670-7000	Travel	100	52	100
02-05670-8200	Equipment Repair/Maintenance Contracts	400	595	400
02-05670-9700	New Equipment	500	390	2,400
02-05670-9800	Furnishings	4,900	3,653	4,600
02-05670-9900	Retiree Benefits	11,000	9,909	9,600
TOTAL HOUSEKEEPING DEPARTMENT		448,200	443,317	445,800
PHYSICIANS & CONSULTANTS				
02-05680-2200	Physician Services	200	0	200
02-05680-2300	Pharmacy Consultant	2,500	2,230	2,500
02-05680-2400	Medical Director	7,700	7,700	7,700
02-05680-2500	Dentist Services	9,300	9,372	9,500
02-05680-2600	Mental Health Services for Residents	2,500	1,375	2,500
02-05680-2700	Mental Health Consultant	1,500	210	1,500
TOTAL PHYSICIANS & CONSULTANTS		23,700	20,886	23,900
ACTIVITIES DEPARTMENT				
02-05691-0100	Activity Director's Salary	35,200	34,895	35,600
02-05691-0200	Activity Aides' Salaries	126,100	121,149	125,500
02-05691-0800	In Lieu of Health Benefit	1,000	1,000	1,000
02-05691-0900	Longevity Pay	3,700	3,759	4,200
02-05691-1000	Social Security (FICA)	12,700	11,701	12,700
02-05691-1100	Life Insurance	100	92	100
02-05691-1200	Health Insurance	26,000	25,997	28,200
02-05691-1300	Retirement	7,100	6,049	7,400
02-05691-1400	Worker's Compensation	4,600	4,626	5,400
02-05691-1500	Unemployment Insurance	200	(22)	200
02-05691-1700	Education and Conferences	700	593	700
02-05691-1800	Employee Physicals	200	60	200
02-05691-2300	Consultant Services	300	270	300
02-05691-2900	Chaplain Services	1,000	1,000	1,000
02-05691-3900	Activities Supplies and Expenses	7,500	7,331	7,500
02-05691-7000	Travel	500	350	400
02-05691-8200	Equipment Repair/Maintenance Contracts	500	190	500
02-05691-9700	New Equipment	800	692	300
02-05691-9900	Retiree Benefits	3,200	3,175	3,500
TOTAL ACTIVITIES DEPARTMENT		231,400	222,907	234,700

**COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	03 APPROVED BUDGET	12/31/03 EXPENDITURES	PROPOSED 2004 BUDGET
SOCIAL SERVICES				
02-05692-0100	Social Services Director's Salary	36,600	36,454	36,500
02-05692-0800	In Lieu of Health Benefit	1,000	1,000	1,000
02-05692-1000	Social Security (FICA)	2,900	2,865	2,900
02-05692-1100	Life Insurance	50	31	50
02-05692-1300	Retirement	2,200	1,888	2,250
02-05692-1400	Worker's Compensation	1,050	1,056	1,200
02-05692-1500	Unemployment Insurance	100	(1)	100
02-05692-1700	Education and Conferences	700	318	700
02-05692-1800	Employee Physicals	100	8	100
02-05692-3900	Social Services Supplies and Expenses	800	355	800
02-05692-7000	Travel	300	291	200
02-05692-9700	New Equipment	300	0	0
TOTAL SOCIAL SERVICES		46,100	44,264	45,800
PHYSICAL THERAPY				
02-05693-0100	Physical Therapy Aides' Salaries	60,800	60,781	58,500
02-05693-0800	In Lieu of Health Benefit	1,000	1,000	1,000
02-05693-0900	Longevity Pay	2,200	2,200	2,200
02-05693-1000	Social Security (FICA)	4,800	4,631	4,800
02-05693-1100	Life Insurance	50	31	50
02-05693-1200	Health Insurance	9,050	8,998	9,800
02-05693-1300	Retirement	3,300	2,788	3,400
02-05693-1400	Worker's Compensation	1,800	1,781	2,100
02-05693-1500	Unemployment Insurance	100	(4)	100
02-05693-2300	Physical Therapy Consultant	6,000	2,098	5,700
02-05693-3900	Physical Therapy Supplies and Expenses	1,600	1,349	1,050
02-05693-8200	Equipment Repair/Maintenance Contracts	200	0	200
02-05693-9700	New Equipment	1,300	0	300
TOTAL PHYSICAL THERAPY		92,200	85,654	89,200
OCCUPATIONAL THERAPY				
02-05694-2300	Consultant Services	4,000	1,237	3,000
02-05694-3900	OT Supplies and Expenses	800	830	800
02-05694-8200	Equipment Repair/Maintenance Contracts	100	0	100
TOTAL OCCUPATIONAL THERAPY		4,900	2,067	3,900
SPEECH CONSULTANT				
02-05698-2300	Speech Contracted Services	1,500	584	1,200
TOTAL SPEECH CONSULTANT		1,500	584	1,200
TOTAL BERLIN NURSING HOME		6,390,650	6,053,112	6,581,600

**COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	03 APPROVED BUDGET	12/31/03 EXPENDITURES	PROPOSED 2004 BUDGET
NURSING HOME SPECIALS				
02-09258-9713	Washer	15,200	15,120	0
02-09258-9714	Carroll Arro Lo-Beds	6,000	5,898	0
02-09258-9715	Timekeeping System	0	0	8,500
02-09258-9716	Keane Care Upgrade	5,000	5,229	0
02-09258-9717	Elevator Upgrade	0	0	80,000
TOTAL CCNH SPECIALS		26,200	26,247	88,500
COUNTY				
COUNTY ADMINISTRATION				
03-04100-0100	Commissioners' Salaries	18,450	18,450	18,450
03-04100-0200	Employees' Salaries	29,500	29,289	29,600
03-04100-0900	Longevity Pay	300	284	300
03-04100-1000	Social Security (FICA)	3,700	3,347	3,700
03-04100-1100	Life Insurance	50	24	50
03-04100-1200	Health Insurance	5,600	5,720	6,000
03-04100-1300	Retirement	1,700	1,494	1,800
03-04100-1400	Worker's Compensation	100	97	100
03-04100-2000	Outside Legal Service	2,500	0	2,500
03-04100-3600	Office Supplies	1,000	161	700
03-04100-6700	Advertising	500	235	500
03-04100-7000	Employees' Travel and Expense	2,200	2,139	2,200
03-04100-7100	Commissioners' Travel and Expense	20,000	13,854	15,000
03-04100-9300	Property Liability Insurance	300	225	300
TOTAL COUNTY ADMINISTRATION		85,900	75,319	81,200
COUNTY TREASURER				
03-04101-0100	Treasurer's Salary	3,000	3,000	3,000
03-04101-0200	Deputy Treasurer's Salary	300	0	300
03-04101-1000	Social Security (FICA)	240	230	240
03-04101-1400	Worker's Compensation	10	3	10
03-04101-2000	Bond Counsel	2,400	2,411	2,600
03-04101-3900	Treasurer Supplies and Expenses	400	130	400
03-04101-9400	Fidelity Bonds	50	9	50
TOTAL COUNTY TREASURER		6,400	5,783	6,600
COUNTY AUDITORS				
03-04102-2100	Audit Services	5,000	4,398	8,000
TOTAL COUNTY AUDITORS		5,000	4,398	8,000

**COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	03 APPROVED BUDGET	12/31/03 EXPENDITURES	PROPOSED 2004 BUDGET
COUNTY REPORT				
03-04103-6700	Printing Expense	3,000	2,681	3,000
	TOTAL COUNTY REPORT	3,000	2,681	3,000
COUNTY ATTORNEY				
03-04110-0100	Attorney's Salary	56,000	56,000	56,000
03-04110-0200	Assistant Attorney Salary	44,000	44,377	44,000
03-04110-0300	Secretarial Salary	26,100	26,004	26,200
03-04110-0800	In Lieu of Health Benefit	1,000	1,000	1,000
03-04110-1000	Social Security (FICA)	9,700	9,398	9,700
03-04110-1100	Life Insurance	50	15	50
03-04110-1200	Health Insurance	10,400	10,377	11,300
03-04110-1300	Retirement	4,000	3,600	4,200
03-04110-1400	Worker's Compensation	500	481	600
03-04110-1500	Unemployment Insurance	50	(3)	50
03-04110-1700	Education and Conferences	1,500	550	1,500
03-04110-3600	Office Supplies	2,000	2,093	2,200
03-04110-3700	Dues and Subscriptions	1,500	1,160	1,500
03-04110-3800	Postage	1,000	870	1,000
03-04110-3900	Attorney Supplies and Expenses	2,000	2,151	2,500
03-04110-6800	Communications	7,500	4,518	7,500
03-04110-7000	Travel	1,500	1,886	1,500
03-04110-8200	Equipment Repair/Maintenance Contracts	2,400	791	2,400
03-04110-8800	Office Rent	7,400	7,312	7,400
03-04110-9300	Property Liability Insurance	600	352	600
03-04110-9700	New Equipment	2,500	1,972	400
03-04110-9800	Law Library	2,000	2,127	2,000
	TOTAL COUNTY ATTORNEY	183,700	177,031	183,600
VICTIM/WITNESS ADVOCACY PROGRAM				
03-04111-0100	Program Coordinator's Salary	54,900	48,305	34,500
03-04111-0900	Longevity Pay	700	0	0
03-04111-1000	Social Security (FICA)	3,100	3,554	2,700
03-04111-1100	Life Insurance	25	8	25
03-04111-1200	Health Insurance	6,700	3,630	7,200
03-04111-1300	Retirement	2,300	2,508	2,100
03-04111-1400	Worker's Compensation	200	176	200
03-04111-1500	Unemployment Insurance	25	(7)	25
03-04111-1700	Education and Conferences	300	250	750
03-04111-3600	Office Supplies	500	462	500
03-04111-3700	Dues/Licenses/Subscriptions	50	0	50
03-04111-3800	Postage	350	338	500
03-04111-6800	Communications	1,900	1,687	2,500
03-04111-7000	Travel	1,900	1,171	2,200
03-04111-8200	Equipment Rental and Repair	400	325	400

**COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	03 APPROVED BUDGET	12/31/03 EXPENDITURES	PROPOSED 2004 BUDGET
03-04111-8800	Office Rent	3,400	3,348	3,400
03-04111-9300	Property Liability Insurance	225	110	150
03-04111-9700	New Equipment	125	95	0
TOTAL VICTIM/WITNESS ADVOCACY		77,100	65,960	57,200
REGISTER OF DEEDS				
03-04120-0100	Register's Salary	30,000	30,000	30,000
03-04120-0200	Clerks' Salaries	49,900	47,297	48,100
03-04120-0300	Deputy Register's Salary	27,200	27,223	26,800
03-04120-0800	In Lieu of Health Benefit	2,800	2,688	3,000
03-04120-0900	Longevity Pay	1,600	1,599	1,700
03-04120-1000	Social Security (FICA)	8,500	8,324	8,400
03-04120-1100	Life Insurance	50	46	50
03-04120-1300	Retirement	6,400	5,252	6,500
03-04120-1400	Worker's Compensation	200	210	300
03-04120-1500	Unemployment Insurance	50	(10)	50
03-04120-1700	Education and Conferences	1,500	770	1,500
03-04120-3500	Record Books	500	198	300
03-04120-3600	Office Supplies and Expenses	4,500	4,468	4,500
03-04120-3700	Printing Expense	400	0	300
03-04120-3800	Postage	3,000	3,247	3,400
03-04120-6800	Communications	2,000	1,578	2,000
03-04120-6900	Internet On-Line Service	0	0	4,500
03-04120-7000	Travel	2,200	1,990	2,200
03-04120-8200	Book Repair and Reproduction	15,000	15,000	15,000
03-04120-8700	Rent	15,500	15,392	15,500
03-04120-8800	Equipment Maintenance and Lease	26,000	25,976	29,000
03-04120-9300	Property Liability Insurance	600	347	300
03-04120-9700	New Equipment	500	407	500
03-04120-9800	Index Processing	16,000	15,995	17,400
TOTAL REGISTER OF DEEDS		214,400	207,998	221,300
REGISTER OF DEEDS SPECIALS				
03-04121-9701	Optical Disk Conversion	4,000	2,173	4,000
TOTAL REGISTER OF DEEDS SPECIALS		4,000	2,173	4,000
SHERIFF'S DEPARTMENT				
03-04140-0100	Sheriff's Salary	37,000	37,000	37,000
03-04140-0200	Clerk's Salary	23,400	23,605	24,000
03-04140-0300	Deputy Special Details	22,500	9,309	11,000
03-04140-0400	Deputy Transportation Salaries	6,475	6,231	8,000
03-04140-0401	Deputy Full Time	95,818	94,019	98,000
03-04140-0402	Deputy Overtime	4,000	3,102	4,500
03-04140-0500	Deputy Training Salaries	2,500	684	2,500

**COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	03 APPROVED BUDGET	12/31/03 EXPENDITURES	PROPOSED 2004 BUDGET
03-04140-0600	Deputy Court Attendance Salaries	66,500	66,655	68,000
03-04140-0700	Deputy Civil Process/On-Call	2,225	1,674	2,700
03-04140-0701	Deputy OHRV Patrols	3,900	1,150	3,200
03-04140-0800	Deputy Forest Patrol Salaries	19,800	17,203	21,400
03-04140-0801	In Lieu of Health Benefit	0	250	0
03-04140-1000	Social Security (FICA)	14,500	12,855	14,500
03-04140-1100	Life Insurance	100	54	100
03-04140-1200	Health Insurance	25,700	18,206	22,000
03-04140-1300	Retirement	9,100	8,672	9,100
03-04140-1400	Worker's Compensation	4,800	4,801	5,100
03-04140-1500	Unemployment Insurance	300	(94)	300
03-04140-1700	Officer Training Materials	1,500	606	1,500
03-04140-2500	Medical Expenses	1,200	150	1,000
03-04140-2900	Other Services: Extradition	5,000	1,126	5,000
03-04140-3500	Dues and Fees	1,000	1,039	1,000
03-04140-3600	Office Supplies	1,600	1,481	2,000
03-04140-3700	Gasoline	10,000	10,173	11,000
03-04140-3800	Postage	900	849	900
03-04140-3900	Other Supplies and Expenses	2,000	1,101	3,000
03-04140-4200	Prisoner Transportation Expenses	800	603	2,000
03-04140-4300	Deputy Training Expenses	2,000	1,501	2,000
03-04140-4500	Deputy Court Attendance Expenses	20,000	18,170	21,300
03-04140-4800	Deputy OHRV Expenses	800	230	700
03-04140-5200	Uniforms	8,400	8,387	8,400
03-04140-6800	Communications	18,600	15,020	10,800
03-04140-7000	Travel	2,200	615	2,500
03-04140-8100	Vehicle Lease	52,650	52,724	52,600
03-04140-8200	Vehicle Repair	5,000	4,543	6,000
03-04140-8300	Equipment Repair/Maintenance Contracts	0	0	1,000
03-04140-8700	Rent	6,800	6,741	6,800
03-04140-9300	Property Liability Insurance	8,700	8,662	9,800
03-04140-9700	New Equipment	12,600	11,436	8,000
03-04140-9999	Cuts to be Made by Sheriff	0	0	(8,700)
TOTAL SHERIFF'S DEPARTMENT		500,368	450,530	480,000
MEDICAL REFEREES				
03-04150-2400	Medical Referees' Services	20,000	11,492	20,000
TOTAL MEDICAL REFEREES		20,000	11,492	20,000
HUMAN SERVICES ADMINISTRATION				
03-04192-0200	Human Services Clerk	21,250	16,852	23,000
03-04192-0800	In Lieu of Health Benefit	250	500	0
03-04192-1000	Social Security (FICA)	1,850	1,258	1,850
03-04192-1100	Life Insurance	25	10	25
03-04192-1200	Health Insurance	2,500	2,439	9,800
03-04192-1300	Retirement	1,400	829	1,400

**COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	03 APPROVED BUDGET	12/31/03 EXPENDITURES	PROPOSED 2004 BUDGET
03-04192-1400	Worker's Compensation	100	47	100
03-04192-1500	Unemployment Insurance	25	(18)	25
03-04192-1700	Education and Conferences	500	0	500
03-04192-3600	Office Supplies and Expenses	500	819	700
03-04192-6700	Advertising	400	332	400
03-04192-7000	Travel	700	469	700
03-04192-8200	Equipment Repair/Maintenance Contracts	2,400	875	2,400
03-04192-9700	New Equipment	0	0	500
TOTAL HUMAN SERVICES ADMIN		31,900	24,410	41,400
STATE ASSISTANCE PROGRAMS				
03-04193-5200	Home and Community Based Care	300,000	277,074	290,000
03-04193-5300	Provider Payments	900,000	633,465	775,000
03-04193-5400	Old Age Assistance	34,300	32,123	35,000
03-04193-5500	Aid to the Permanently/Totally Disabled	360,000	339,290	350,000
03-04193-5600	Intermediate Nursing Care	2,630,000	2,559,418	2,580,000
03-04193-5700	Rate Setting Bureau	10,700	10,665	10,000
03-04193-5800	Funerals: County Assisted Persons	1,000	0	1,000
TOTAL STATE ASSISTANCE PROGRAMS		4,236,000	3,852,035	4,041,000
CHILDREN, YOUTH & FAMILIES SERVICES				
03-04194-5000	Adoptive/Relative Home	28,900	28,893	27,000
03-04194-5001	Adoption Subsidy	1,500	876	1,200
03-04194-5200	General Foster Home	18,000	11,993	13,000
03-04194-5201	Specialized Foster Home	21,100	21,050	23,000
03-04194-5202	Therapeutic Foster Home	23,000	21,453	24,000
03-04194-5300	Intermediate Group Home	59,700	38,654	44,000
03-04194-5400	General Group Home	7,000	6,911	7,000
03-04194-5500	Wilderness Facility	26,000	18,164	22,000
03-04194-5600	Secure Treatment	69,500	69,329	51,000
03-04194-5700	Secure Detention	25,000	12,440	15,000
03-04194-5801	Intensive Group Home/Education Facility	111,400	67,175	80,000
03-04194-5805	Shelter Care Facility	16,000	13,125	15,000
03-04194-5806	Emergency Home	500	178	500
03-04194-5807	Mental Health Facility	11,400	5,451	10,000
03-04194-5900	Other Board and Care Service	4,700	3,774	5,000
03-04194-5901	Independent Living	3,500	(547)	500
03-04194-5902	Individual Service Option	30,000	15,319	18,000
03-04194-6000	Medical Services	13,000	9,388	10,000
03-04194-6100	Diagnostic Evaluation	2,800	2,394	3,000
03-04194-6200	Individual Counseling	2,000	635	1,000
03-04194-6300	Attorney	12,800	12,736	13,000
03-04194-6301	Guardian Ad Litem	500	0	500
03-04194-6400	Home Based Services	9,400	8,128	15,000
03-04194-6405	Crisis Intervention Services	1,300	1,570	5,000
03-04194-6406	Outreach and Tracking	11,400	11,359	13,000

**COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	03 APPROVED BUDGET	12/31/03 EXPENDITURES	PROPOSED 2004 BUDGET
03-04194-6500	Parent Aide Services	5,300	5,244	20,000
03-04194-6505	Secure Transportation	4,000	2,261	4,000
03-04194-6600	Private Vehicle Transportation	1,000	0	500
03-04194-6605	Accompanied Transportation	10,000	9,401	12,000
03-04194-6705	Outpatient Group Counseling	300	24	300
03-04194-6800	Respite Care	2,000	1,392	1,700
03-04194-6805	In-Home Care	500	0	500
03-04194-6900	Supplemental Foster Home Payment	40,000	38,445	42,000
03-04194-7005	Intensive Day Treatment	500	0	500
03-04194-7900	Other Ancillary Service	1,500	1,429	1,500
TOTAL CHILDREN, YOUTH & FAMILIES		575,500	438,645	499,700
PLACEMENT PREVENTION				
03-04195-5300	Agency Grants	139,300	14,077	130,800
TOTAL PLACEMENT PREVENTION		139,300	14,077	130,800
CORRECTIONS DEPARTMENT				
03-06100-0100	Superintendent's Salary	73,600	71,296	72,400
03-06100-0200	Computer Systems Administrator	8,700	8,008	8,400
03-06100-0300	Sergeants' Salaries	138,600	138,215	136,900
03-06100-0400	Correctional Officers' Salaries	310,800	288,282	323,900
03-06100-0500	Corporals' Salaries	198,600	196,571	196,700
03-06100-0600	Training Salaries	3,500	3,956	2,500
03-06100-0700	Nurse's Salary	12,200	12,207	12,700
03-06100-0800	In Lieu of Health Benefit	2,000	1,750	2,000
03-06100-0900	Longevity Pay	9,800	9,550	11,000
03-06100-1000	Social Security (FICA)	12,200	11,370	12,400
03-06100-1100	Life Insurance	400	363	400
03-06100-1200	Health Insurance	120,300	108,941	120,300
03-06100-1300	Retirement	58,400	48,436	58,700
03-06100-1400	Worker's Compensation	14,500	14,221	16,700
03-06100-1500	Unemployment Insurance	200	(41)	200
03-06100-1600	Employee Meals	16,000	16,178	16,300
03-06100-1700	Education and Conferences	2,500	1,763	2,700
03-06100-1800	Employee Physicals	800	312	600
03-06100-1900	Training Supplies and Expenses	5,500	5,716	4,300
03-06100-2000	Legal Services/Costs	15,000	9,964	15,000
03-06100-2300	Physician Services	18,700	16,640	18,500
03-06100-2500	Medical Services	41,000	40,526	35,000
03-06100-2600	Psych/Rehab/Anger Programs	10,000	9,360	10,000
03-06100-2700	Dental Services	1,000	865	1,500
03-06100-2800	Electronic Monitoring Service	6,500	4,481	6,000
03-06100-2900	Hospitalization	4,000	3,303	10,000
03-06100-3600	Administrative Supplies	15,000	15,312	15,000
03-06100-3700	Publications	800	610	800
03-06100-3800	Inmate Clothing	4,500	2,451	4,500

**COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	03 APPROVED BUDGET	12/31/03 EXPENDITURES	PROPOSED 2004 BUDGET
03-06100-3900	Corrections Supplies and Expenses	23,200	23,136	21,500
03-06100-4000	Canteen Supplies	0	0	0
03-06100-4100	Inmate Pay	5,200	5,095	5,200
03-06100-5000	Food/Meals	149,000	147,409	149,000
03-06100-5200	Uniforms	5,500	4,636	10,000
03-06100-5600	Prisoners: Other Institutions	10,800	2,000	10,000
03-06100-6100	Electricity	15,500	14,502	15,500
03-06100-6400	Sewer	3,000	2,912	3,000
03-06100-6500	Fuel	11,000	10,710	11,000
03-06100-6800	Video Arraignment	5,000	4,667	5,000
03-06100-7000	Travel	2,500	1,845	2,500
03-06100-7900	Vehicle Supplies and Expense	1,500	1,148	1,500
03-06100-8100	Building Repairs/Maintenance	24,800	25,207	21,000
03-06100-8200	Equipment Repair/Maintenance Contracts	4,000	3,569	6,000
03-06100-9200	Interest on Bonded Debt	4,400	4,349	3,200
03-06100-9300	Property Liability Insurance	9,600	7,501	5,600
03-06100-9700	New Equipment	9,900	9,914	6,100
03-06100-9900	Retiree Benefits	4,000	3,963	4,400
TOTAL CORRECTIONS DEPARTMENT		1,394,000	1,313,164	1,395,900
COOPERATIVE EXTENSION				
03-08360-0200	Clerical Salaries	44,600	44,980	42,300
03-08360-0900	Longevity Pay	1,000	1,000	1,000
03-08360-1000	Social Security (FICA)	3,300	3,347	3,300
03-08360-1100	Life Insurance	50	31	50
03-08360-1200	Health Insurance	9,100	9,065	11,300
03-08360-1300	Retirement	1,500	1,495	1,600
03-08360-1400	Worker's Compensation	100	82	100
03-08360-1500	Unemployment Insurance	50	(5)	50
03-08360-1700	Education and Conferences	2,000	631	2,000
03-08360-2300	Contracted Services	38,000	38,000	38,000
03-08360-2900	Outside Services	300	0	2,500
03-08360-3600	Office Supplies and Expenses	7,200	6,947	7,200
03-08360-3800	Postage	1,600	1,558	1,600
03-08360-5300	Direct Transfer	0	0	0
03-08360-6100	Electricity	2,500	2,071	2,500
03-08360-6500	Fuel or Gas	1,000	674	1,000
03-08360-6800	Communications	3,600	2,856	3,600
03-08360-7000	Employees' Travel	16,400	12,330	18,000
03-08360-7100	Council's Travel	1,200	644	1,200
03-08360-7200	Employees' Travel EFNEP	3,500	2,047	3,500
03-08360-8100	Building Maintenance/Repairs	600	573	1,100
03-08360-8200	Equipment Repair/Maintenance Contracts	4,700	3,565	4,000
03-08360-9000	15 Year Loan Payment	15,300	15,288	15,300
03-08360-9300	Property Liability Insurance	500	287	500
03-08360-9700	New Equipment	1,800	1,800	2,200
TOTAL COOPERATIVE EXTENSION		159,900	149,265	163,900

**COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	03 APPROVED BUDGET	12/31/03 EXPENDITURES	PROPOSED 2004 BUDGET
COÖS COUNTY CONSERVATION DISTRICT				
03-08400-0100	Secretarial Salary	26,800	26,777	26,400
03-08400-0800	In Lieu of Health Benefit	1,000	1,000	1,000
03-08400-0900	Longevity Pay	1,100	1,100	1,100
03-08400-1000	Social Security (FICA)	2,200	2,209	2,200
03-08400-1100	Life Insurance	25	15	25
03-08400-1300	Retirement	1,600	1,483	1,700
03-08400-1400	Worker's Compensation	50	61	50
03-08400-1500	Unemployment Insurance	25	(2)	25
TOTAL CONSERVATION DISTRICT		32,800	32,643	32,500
DEBT SERVICE				
03-09150-9200	Interest: Short-Term Notes	93,700	88,483	114,700
03-09160-9000	Principal: Long-Term Notes	135,100	133,300	73,100
03-09170-9000	Principal: Bonded Debt	45,000	45,000	45,000
TOTAL DEBT SERVICE		273,800	266,783	232,800
COUNTY DELEGATION				
03-09300-7400	Delegation Expenses	9,000	3,261	7,000
TOTAL COUNTY DELEGATION		9,000	3,261	7,000
OTHER SPECIAL APPROPRIATIONS				
03-09401-5300	Senior Meals	18,200	18,200	18,200
03-09402-5300	Retired Senior Volunteer Program	14,500	14,500	14,500
03-09404-5300	Community Contact	5,000	5,000	5,000
03-09405-5300	Response Program	4,000	4,000	4,000
03-09406-5300	North Country Alzheimer's Partnership	3,500	3,500	3,500
03-09406-5301	Alzheimer's Respite Community Center	2,000	2,000	2,000
03-09407-5300	North Country Transportation	27,000	27,000	27,000
03-09407-5301	Long Distance Medical Transportation	3,000	3,000	3,000
03-09409-5300	Coös Economic Development	0	0	100
TOTAL OTHER SPECIAL APPROP		77,200	77,200	77,300
TOTAL COUNTY		8,029,268	7,174,847	7,687,200
FARM				
04-07100-0100	Farm Salaries	73,900	73,991	74,200
04-07100-0900	Longevity Pay	300	250	400
04-07100-1000	Social Security (FICA)	5,100	4,786	5,200
04-07100-1100	Life Insurance	50	31	50
04-07100-1200	Health Insurance	7,600	7,511	8,200

**COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	03 APPROVED BUDGET	12/31/03 EXPENDITURES	PROPOSED 2004 BUDGET
04-07100-1300	Retirement	3,800	3,511	3,900
04-07100-1400	Worker's Compensation	2,600	2,529	2,900
04-07100-1500	Unemployment Insurance	25	(17)	25
04-07100-1600	Employee Meals	1,500	1,078	1,500
04-07100-2600	Veterinary Services/Supplies	6,500	5,573	6,500
04-07100-2700	DHIA Expense	2,500	2,323	2,500
04-07100-2800	Breeding Service	4,500	4,388	4,500
04-07100-3600	Administrative Supplies and Expenses	5,000	4,972	5,000
04-07100-3700	Gasoline/Diesel/Oil	6,000	6,296	6,500
04-07100-3800	Sawdust/Bedding	2,500	820	2,500
04-07100-3900	Farm Supplies and Expenses	9,300	9,552	10,000
04-07100-6100	Electricity/Utilities	2,500	2,175	2,500
04-07100-7000	Travel	500	173	500
04-07100-7400	Seed and Plants	2,300	2,350	2,300
04-07100-7500	Fertilizer and Lime	7,200	5,666	6,500
04-07100-7600	Sprays and Dust	3,500	2,350	3,500
04-07100-7700	Dairy Concentrates: Feeds	70,000	66,664	65,000
04-07100-7900	Feeds: Other	10,000	10,434	10,000
04-07100-8000	Equipment Repair	12,500	11,950	12,500
04-07100-8100	Building Maintenance/Repair	4,800	4,444	6,000
04-07100-8200	Vehicle Repair	4,700	3,380	4,000
04-07100-8500	Real Estate Taxes	7,200	7,059	6,500
04-07100-8600	Land Rental	225	25	225
04-07100-9100	Interest: Capital Loans	300	288	700
04-07100-9300	Property Liability Insurance	2,300	1,476	1,300
04-07100-9700	New Equipment	3,000	1,378	500
04-07100-9900	Retiree Benefits	1,300	1,370	1,600
TOTAL FARM		263,500	248,776	257,500
FARM SPECIALS				
04-09257-9701	Erosion Control Project	10,000	10,000	10,000
04-09257-9710	Round Baler	17,000	15,700	0
04-09257-9711	Manure Pit	12,500	12,500	7,500
TOTAL FARM SPECIALS		39,500	38,200	17,500
FEDERAL FUNDS				
05-08100-3200	Great North Woods Tourism Development	35,000	5,280	0
TOTAL FEDERAL FUNDS		35,000	5,280	0

**COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	03 APPROVED BUDGET	12/31/03 EXPENDITURES	PROPOSED 2004 BUDGET
UNINCORPORATED PLACES				
GENERAL GOVERNMENT				
06-09500-0100	Commissioners' Salaries	2,550	2,550	2,550
06-09500-0200	Employees' Salaries	25,800	25,362	26,100
06-09500-0900	Longevity Pay	0	100	0
06-09500-1000	Social Security (FICA)	2,200	2,043	2,200
06-09500-1100	Life Insurance	50	19	50
06-09500-1200	Health Insurance	4,200	4,127	4,600
06-09500-1300	Retirement	1,500	1,286	1,600
06-09500-1400	Worker's Compensation	2,200	2,103	2,800
06-09500-1700	Education and Conferences	2,000	60	1,400
06-09500-2100	Contracted Services	57,500	55,426	4,000
06-09500-2200	Tax Map Maintenance	900	900	900
06-09500-2300	Legal Services	500	185	500
06-09500-2400	Audit Expense	2,300	2,331	2,500
06-09500-3600	Office Supplies and Expenses	1,000	950	1,000
06-09500-3700	Printing Expense	1,000	0	500
06-09500-3800	Dues and Memberships	2,400	2,379	2,400
06-09500-7000	Travel	1,500	903	1,500
06-09500-8200	Equipment Repair/Maintenance Contracts	2,500	1,522	2,600
06-09500-9300	Property Liability Insurance	2,200	1,115	200
06-09500-9700	New Equipment	4,000	2,681	1,500
TOTAL GENERAL GOVERNMENT		116,300	106,042	58,900
CEMETERIES				
06-09501-2917	Cemetery Maintenance: Wentworth Loc	500	380	500
TOTAL CEMETERIES		500	380	500
PLANNING AND ZONING				
06-09510-3700	Printing Expense	3,000	52	2,000
06-09510-6700	Advertising	500	21	500
06-09510-7000	Travel	800	772	1,000
TOTAL PLANNING AND ZONING		4,300	846	3,500
PERAMBULATION				
06-09515-2910	Town Line: Millsfield	700	0	0
06-09515-2911	Town Line: Odell	400	0	0
TOTAL PERAMBULATION		1,100	0	0

**COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	03 APPROVED BUDGET	12/31/03 EXPENDITURES	PROPOSED 2004 BUDGET
FOREST AND LANDS MANAGEMENT				
06-09520-2901	Contracted Services: Atkinson/Gilmanton	2,100	2,100	2,100
06-09520-2902	Contracted Services: Bean's Purchase	7,500	7,500	7,500
06-09520-2903	Contracted Services: Cambridge	5,500	5,500	5,500
06-09520-2920	Contracted Services: Chandler's Purchase	200	200	200
06-09520-2904	Contracted Services: Crawford's Purchase	1,100	1,100	1,100
06-09520-2905	Contracted Services: Dix's Grant	2,300	2,300	2,300
06-09520-2906	Contracted Services: Dixville	5,600	5,600	5,600
06-09520-2907	Contracted Services: Erving's Grant	420	420	420
06-09520-2908	Contracted Services: Green's Grant	420	420	420
06-09520-2909	Contracted Services: Martin's Location	420	420	420
06-09520-2910	Contracted Services: Millsfield	5,040	5,040	5,040
06-09520-2911	Contracted Services: Odell	5,340	5,340	5,340
06-09520-2912	Contracted Services: Pinkham's Grant	430	430	430
06-09520-2913	Contracted Services: Sargent's Purchase	3,000	3,000	3,000
06-09520-2914	Contracted Services: Second College Grant	4,950	4,950	4,950
06-09520-2915	Contracted Services: Success	6,380	6,380	6,380
06-09520-2916	Contracted Services: Thompson/Meserve	2,100	2,100	2,100
06-09520-2917	Contracted Services: Wentworth Location	2,200	2,200	2,200
TOTAL FOREST AND LANDS MGMT		55,000	55,000	55,000
PUBLIC SAFETY				
06-09530-4108	Police: Green's Grant	300	290	300
06-09530-4112	Police: Pinkham's Grant	700	715	700
TOTAL PUBLIC SAFETY		1,000	1,005	1,000
DISPATCH SERVICES				
06-09531-2906	Dispatch Services: Dixville	1,000	1,000	1,000
06-09531-2910	Dispatch Services: Millsfield	1,000	1,000	1,000
06-09531-2917	Dispatch Services: Wentworth Location	1,000	1,000	1,000
TOTAL DISPATCH SERVICES		3,000	3,000	3,000
FIRE PROTECTION SERVICES				
06-09532-2903	Fire: Cambridge	500	0	500
06-09532-2906	Fire: Dixville	500	0	500
06-09532-2908	Fire: Green's Grant	1,000	1,570	1,500
06-09532-2909	Fire: Martin's Location	500	300	500
06-09532-2910	Fire: Millsfield	500	0	500
06-09532-2911	Fire: Odell	500	0	500
06-09532-2912	Fire: Pinkham's Grant	7,500	8,612	7,500
06-09532-2915	Fire: Success	3,500	3,000	3,500

**COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	03 APPROVED BUDGET	12/31/03 EXPENDITURES	PROPOSED 2004 BUDGET
06-09532-2917	Fire: Wentworth Location	500	0	1,000
TOTAL FIRE PROTECTION SERVICES		15,000	13,482	16,000
BRIDGES AND ROADS				
06-09540-2910	Bridges and Roads: Millsfield	2,000	2,000	2,500
06-09540-2915	Bridges and Roads: Success	2,500	2,500	2,500
TOTAL BRIDGES AND ROADS		4,500	4,500	5,000
SANITATION				
06-09550-2908	Solid Waste: Green's Grant	2,800	3,059	3,200
06-09550-2912	Solid Waste: Pinkham's Grant	15,000	14,030	15,000
06-09550-2913	Solid Waste: Sargent's Purchase	500	378	500
06-09550-2915	Solid Waste: Success	900	794	900
06-09551-2903	Solid Waste: Cambridge	3,900	3,690	3,900
06-09551-2905	Solid Waste: Dix's Grant	800	732	800
06-09551-2910	Solid Waste: Millsfield	3,900	3,661	3,900
06-09551-2914	Solid Waste: Second College Grant	800	742	800
06-09551-2917	Solid Waste: Wentworth Location	6,200	5,858	6,200
TOTAL SANITATION		34,800	32,944	35,200
HEALTH				
06-09560-2408	Ambulance: Green's Grant	1,300	1,300	1,300
06-09560-2412	Ambulance: Pinkham's Grant	3,100	3,095	3,100
06-09561-2404	Ambulance: Crawford's Purchase	100	75	100
06-09561-2413	Ambulance: Sargent's Purchase	650	630	650
06-09561-2416	Ambulance: Thompson/Meserve Purchase	800	795	800
06-09562-2401	Ambulance: Atkinson/Gilmanton	400	400	400
06-09562-2403	Ambulance: Cambridge	400	400	400
06-09563-2405	Ambulance: Dix's Grant	400	400	400
06-09563-2406	Ambulance: Dixville	1,300	400	1,300
06-09563-2410	Ambulance: Millsfield	700	400	700
06-09563-2414	Ambulance: Second College Grant	400	400	400
06-09563-2417	Ambulance: Wentworth Location	950	400	950
TOTAL HEALTH		10,500	8,695	10,500
EDUCATION				
06-09580-1703	Tuition: Cambridge - Elementary	10,500	7,322	0
06-09580-1706	Tuition: Dixville - Elementary	13,200	9,543	15,600
06-09580-1717	Tuition: Wentworth - Elementary	30,000	26,095	24,700
06-09580-1810	Tuition: Millsfield - Secondary	13,100	13,091	15,000
06-09580-1817	Tuition: Wentworth - Secondary	12,900	9,605	14,000
06-09581-7003	Transportation: Cambridge - Elementary	3,500	1,815	0

**COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	03 APPROVED BUDGET	12/31/03 EXPENDITURES	PROPOSED 2004 BUDGET
06-09581-7006	Transportation: Dixville - Elementary	8,200	4,398	3,500
06-09581-7017	Transportation: Wentworth - Elementary	13,600	13,220	6,600
06-09581-8010	Transportation: Millsfield - Secondary	3,500	3,362	3,500
06-09581-8017	Transportation: Wentworth - Secondary	3,700	1,528	5,000
06-09583-2910	Special Services: Millsfield - Secondary	16,600	9,809	15,000
TOTAL EDUCATION		128,800	99,787	102,900
COUNTY TAXES				
06-09590-5301	County Tax: Atkinson/Gilmanton	3,350	3,334	3,350
06-09590-5321	County Tax: Bean's Grant	50	2	50
06-09590-5302	County Tax: Bean's Purchase	400	390	400
06-09590-5303	County Tax: Cambridge	27,600	27,628	27,600
06-09590-5320	County Tax: Chandler's Purchase	100	89	100
06-09590-5304	County Tax: Crawford's Purchase	700	707	700
06-09590-5305	County Tax: Dix's Grant	3,700	3,714	3,700
06-09590-5306	County Tax: Dixville	85,600	85,699	85,700
06-09590-5307	County Tax: Erving's Grant	400	402	400
06-09590-5308	County Tax: Green's Grant	11,600	11,602	11,600
06-09590-5322	County Tax: Kilkenny	100	59	100
06-09590-5309	County Tax: Martin's Location	100	107	100
06-09590-5310	County Tax: Millsfield	23,600	23,599	23,600
06-09590-5311	County Tax: Odell	7,800	7,816	7,800
06-09590-5312	County Tax: Pinkham's Grant	15,300	15,317	15,300
06-09590-5313	County Tax: Sargent's Purchase	24,800	24,799	24,800
06-09590-5314	County Tax: Second College Grant	7,100	7,098	7,100
06-09590-5315	County Tax: Success	38,700	38,736	38,800
06-09590-5316	County Tax: Thompson/Meserve Purchase	21,800	21,774	21,800
06-09590-5317	County Tax: Wentworth Location	27,200	15,959	27,200
TOTAL COUNTY TAXES		300,000	288,831	300,200
STATE EDUCATION TAXES				
06-09595-5301	State Education Tax: Atkinson/Gilmanton	4,400	3,666	2,600
06-09595-5302	State Education Tax: Bean's Purchase	500	383	300
06-09595-5303	State Education Tax: Cambridge	30,000	24,957	20,700
06-09595-5320	State Education Tax: Chandler's Purchase	100	83	100
06-09595-5304	State Education Tax: Crawford's Purchase	800	694	600
06-09595-5305	State Education Tax: Dix's Grant	4,700	3,979	2,900
06-09595-5306	State Education Tax: Dixville	100,200	84,941	64,900
06-09595-5307	State Education Tax: Erving's Grant	600	465	300
06-09595-5308	State Education Tax: Green's Grant	13,300	11,246	8,700
06-09595-5310	State Education Tax: Millsfield	25,600	21,316	17,900
06-09595-5311	State Education Tax: Odell	9,400	7,910	6,000
06-09595-5312	State Education Tax: Pinkham's Grant	17,300	14,698	11,300
06-09595-5313	State Education Tax: Sargent's Purchase	29,700	25,183	18,900
06-09595-5314	State Education Tax: Second College Grant	9,300	7,881	5,400
06-09595-5315	State Education Tax: Success	46,900	39,743	29,500

**COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	03 APPROVED BUDGET	12/31/03 EXPENDITURES	PROPOSED 2004 BUDGET
06-09595-5316	State Education Tax: Thompson/Meserve	25,900	21,970	16,600
06-09595-5317	State Education Tax: Wentworth Location	32,200	13,079	20,500
TOTAL STATE EDUCATION TAXES		350,900	282,194	227,200
DEFICIT APPROPRIATIONS				
06-09900-1006	Deficit Appropriations: Dixville	23,000	0	0
TOTAL DEFICIT APPROPRIATIONS		23,000	0	0
TOTAL UNINCORPORATED PLACES		1,048,700	896,704	818,900

COOS COUNTY RECYCLING CENTER

07-09100-0100	Supervisor Salary	36,700	46,378	33,500
07-09100-0200	Employee Salary	0	0	12,500
07-09100-0900	Longevity Pay	600	0	700
07-09100-1000	Social Security (FICA)	600	639	1,500
07-09100-1100	Life Insurance	25	15	25
07-09100-1200	Health Insurance	9,100	8,998	9,800
07-09100-1300	Retirement	2,350	3,201	2,700
07-09100-1400	Worker's Compensation	1,700	1,662	2,200
07-09100-1500	Unemployment Insurance	25	(1)	25
07-09100-3900	Recycling Supplies and Expenses	6,000	4,337	6,000
07-09100-6100	Electricity	1,600	1,568	1,700
07-09100-6500	Fuel	1,700	1,776	1,800
07-09100-6800	Communications	500	401	500
07-09100-7900	Equipment Repairs and Expenses	5,500	5,698	5,000
07-09100-8100	Building/Grounds Maintenance	3,500	2,607	5,000
07-09100-9300	Property Liability Insurance	400	467	550
07-09100-9700	New Equipment	44,300	48,155	19,500
07-09100-9800	NH the Beautiful Grant	0	0	3,500
TOTAL RECYCLING CENTER		114,600	125,900	106,500

TRANSFER STATION

08-09200-0100	Operator's Salary	14,600	13,324	14,900
08-09200-1000	Social Security (FICA)	1,100	1,019	1,200
08-09200-1300	Retirement	50	0	50
08-09200-1400	Worker's Compensation	650	668	700
08-09200-1500	Unemployment Insurance	50	(12)	50
08-09200-3900	Transfer Station Supplies and Expenses	500	210	500
08-09200-6100	Electricity	500	425	500
08-09200-6500	Fuel	300	206	450
08-09200-6800	Communications	400	374	400
08-09200-7900	Equipment Repairs and Expenses	200	0	200

COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS

ACCOUNT #	DESCRIPTION	03 APPROVED BUDGET	12/31/03 EXPENDITURES	PROPOSED 2004 BUDGET
08-09200-9300	Property Liability Insurance	50	35	50
	TOTAL TRANSFER STATION	18,400	16,250	19,000
TOTAL APPROPRIATIONS		22,420,593	20,498,890	22,258,500

BUDGET PROPOSAL - REVENUES

**COÖS COUNTY
BUDGET PROPOSAL - ESTIMATED REVENUE**

ACCOUNT #	DESCRIPTION	03 APPROVED BUDGET	12/31/03 REVENUES	PROPOSED 2004 BUDGET
WEST STEWARTSTOWN NURSING HOSPITAL				
SERVICES TO RESIDENTS				
01-05021-0000	Medicaid New Hampshire	3,760,000	3,120,602	3,200,000
01-05022-0000	Private Pay	438,000	541,350	384,000
01-05023-0000	Medicaid Other States	47,000	48,777	47,000
01-05029-0000	Respite Care: Medicaid	3,000	5,184	3,000
01-05030-0000	Respite Care: Private	0	6,150	3,000
TOTAL SERVICES TO RESIDENTS		4,248,000	3,722,064	3,637,000
SERVICES TO OTHERS				
01-05040-0000	Sale of Meals: Employees	10,000	9,222	10,000
01-05041-0000	Sale of Meals: Guests	1,000	788	1,000
01-05042-0000	Sale of Meals: Inmates	149,000	147,409	149,000
01-05043-0000	Sale of Meals: DOC/Farm Staff	17,500	17,256	18,000
01-05044-0000	Laundry Services: DOC	10,000	10,773	10,000
01-05045-0000	Maintenance Services: DOC	4,500	4,965	4,500
01-05046-0000	Administrative Services: DOC/Farm	14,000	12,780	12,000
TOTAL SERVICES TO OTHERS		206,000	203,193	204,500
QUALITY INCENTIVE PROGRAM				
01-05050-0000	NH Quality Incentive Payment	150,000	0	252,000
TOTAL QUALITY INCENTIVE PROGRAM		150,000	0	252,000
TOTAL WS NURSING HOSPITAL		4,604,000	3,925,256	4,093,500
BERLIN NURSING HOME				
02-05521-0000	Medicaid New Hampshire	4,243,600	3,925,055	4,011,700
02-05522-0000	Private Pay	383,300	634,725	384,300
02-05524-0000	Sale of Meals: Guests	500	2,156	1,500
02-05525-0000	Sale of Meals: Employees	5,000	6,630	6,500
02-05530-0000	Activities Income	100	0	0
02-05550-0000	NH Quality Incentive Payment	162,000	0	288,000
TOTAL BERLIN NURSING HOME		4,794,500	4,568,566	4,692,000
COUNTY GOVERNMENT				
TAXES AND SERVICES				
03-04000-0001	Medicaid Proportional Payment	722,500	1,044,272	600,000

**COÖS COUNTY
BUDGET PROPOSAL - ESTIMATED REVENUE**

ACCOUNT #	DESCRIPTION	03 APPROVED BUDGET	12/31/03 REVENUES	PROPOSED 2004 BUDGET
03-04001-0000	County Tax	8,497,893	8,497,893	9,987,000
TOTAL TAXES AND SERVICES		9,220,393	9,542,165	10,587,000
REGISTER OF DEEDS				
03-04011-0000	Register of Deeds Fees	205,000	422,178	250,000
03-04011-0001	Deeds: Surcharge Account	15,000	15,000	15,000
TOTAL REGISTER OF DEEDS		220,000	437,178	265,000
SHERIFF'S DEPARTMENT				
03-04010-0000	Sheriff: Court Security	100,000	110,549	100,000
03-04012-0100	Sheriff: Forest Service Contracts	24,200	26,501	25,000
03-04012-0300	Sheriff: Special Details	32,500	18,270	20,000
03-04014-0000	Sheriff: Juvenile Transports	20,000	14,428	15,000
03-04015-0000	Sheriff: Civil Process Fees	65,000	56,054	50,000
03-04017-0000	Sheriff: Bulletproof Vests	500	0	500
03-04018-0000	Sheriff: Emergency Preparedness Grant	4,500	4,526	0
03-04019-0000	Sheriff: OHRV Patrol Grant	6,500	1,932	5,800
TOTAL SHERIFF'S DEPARTMENT		253,200	232,259	216,300
VICTIM/WITNESS ADVOCACY PROGRAM				
03-04013-0100	Victim/Witness Advocacy Program	25,000	22,376	25,000
TOTAL VICTIM/WITNESS ADVOCACY		25,000	22,376	25,000
COUNTY ATTORNEY				
03-04013-0200	Prosecutor's Grant	25,300	24,642	25,300
TOTAL COUNTY ATTORNEY		25,300	24,642	25,300
CORRECTIONS DEPARTMENT				
03-06040-0000	Corrections: Board and Room	2,000	3,784	2,000
03-06041-0000	Corrections: Electronic Monitoring Fees	12,500	8,812	7,500
03-06042-0000	Corrections: Anger Management Program	2,500	0	2,500
03-06090-0000	Corrections: Miscellaneous Income	15,000	17,447	15,000
TOTAL CORRECTIONS DEPARTMENT		32,000	30,043	27,000
INVESTMENTS				
03-09061-0000	Interest: Savings and CD's	60,000	60,796	55,000
03-09062-0000	Interest: Delinquent Taxes	100	1,454	100
03-09063-0000	Proceeds: Long-Term Notes	73,100	71,800	133,000

**COÖS COUNTY
BUDGET PROPOSAL - ESTIMATED REVENUE**

ACCOUNT #	DESCRIPTION	03 APPROVED BUDGET	12/31/03 REVENUES	PROPOSED 2004 BUDGET
03-09064-0000	Interest: Workers' Compensation	25,000	13,706	20,000
	TOTAL INVESTMENTS	158,200	147,755	208,100
STATE ASSISTANCE PROGRAMS				
03-09072-0000	DCYF Incentive Funds	139,300	130,795	130,800
	TOTAL STATE ASSISTANCE PROGRAMS	139,300	130,795	130,800
OPERATING TRANSFERS				
03-09081-0000	Long-Term Care Fund	345,000	243,532	0
	TOTAL OPERATING TRANSFERS	345,000	243,532	0
OTHER REVENUES				
03-09093-0000	Federal Lands: PILT	106,300	123,446	125,000
03-09097-0000	Refunds: Prior Year Expense	10,000	118,507	10,000
03-09098-0000	Miscellaneous Income	500	10,504	500
03-09099-0000	Surplus to Reduce Taxes	1,029,000	1,029,000	664,000
	TOTAL OTHER REVENUES	1,145,800	1,281,457	799,500
	TOTAL COUNTY GOVERNMENT	11,564,193	12,092,203	12,284,000
FARM				
04-07050-0000	Sale of Milk	210,000	237,465	215,000
04-07052-0000	Sale of Livestock	8,000	16,590	8,500
04-07053-0000	Sale of Produce	100	210	100
04-07057-0000	Truck Mileage	1,500	2,382	0
04-07059-0000	Miscellaneous Income	5,000	7,365	5,000
04-07060-0000	Connecticut River Grant	10,000	10,000	10,000
04-07061-0000	Manure Pit Grant	2,500	2,500	2,500
	TOTAL FARM	237,100	276,512	241,100
FEDERAL FUNDS				
05-08005-0000	Great North Woods Tourism Development	35,000	35,000	0
	TOTAL FEDERAL FUNDS	35,000	35,000	0

**COÖS COUNTY
BUDGET PROPOSAL - ESTIMATED REVENUE**

ACCOUNT #	DESCRIPTION	03 APPROVED BUDGET	12/31/03 REVENUES	PROPOSED 2004 BUDGET
UNINCORPORATED PLACES				
MOTOR VEHICLE FEES				
06-09600-1103	MV Fees: Cambridge	1,300	1,597	1,500
06-09600-1106	MV Fees: Dixville	13,000	9,084	12,000
06-09600-1108	MV Fees: Green's Grant	8,000	7,787	8,000
06-09600-1110	MV Fees: Millsfield	3,000	2,002	2,500
06-09600-1112	MV Fees: Pinkham's Grant	5,000	5,417	5,500
06-09600-1117	MV Fees: Wentworth Location	5,000	8,078	6,000
TOTAL MOTOR VEHICLE FEES		35,300	33,964	35,500
NEW HAMPSHIRE SHARED REVENUES				
06-09600-1201	NH Shared Revenues: Atkinson/Gilmananton	40	40	40
06-09600-1202	NH Shared Revenues: Bean's Purchase	550	550	550
06-09600-1203	NH Shared Revenues: Cambridge	360	360	360
06-09600-1204	NH Shared Revenues: Crawford's Purchase	90	90	90
06-09600-1205	NH Shared Revenues: Dix's Grant	90	90	90
06-09600-1206	NH Shared Revenues: Dixville	1,250	1,250	1,250
06-09600-1207	NH Shared Revenues: Erving's Grant	40	40	40
06-09600-1208	NH Shared Revenues: Green's Grant	140	140	140
06-09600-1209	NH Shared Revenues: Martin's Location	40	40	40
06-09600-1210	NH Shared Revenues: Millsfield	450	450	450
06-09600-1211	NH Shared Revenues: Odell	400	400	400
06-09600-1212	NH Shared Revenues: Pinkham's Grant	450	450	450
06-09600-1213	NH Shared Revenues: Sargent's Purchase	400	400	400
06-09600-1214	NH Shared Revenues: Second College Grant	180	180	180
06-09600-1215	NH Shared Revenues: Success	630	630	630
06-09600-1216	NH Shared Revenues: Thompson/Meserve	450	450	450
06-09600-1217	NH Shared Revenues: Wentworth Location	740	829	740
TOTAL NH SHARED REVENUES		6,300	6,389	6,300
ROOMS AND MEALS TAX				
06-09600-1302	Rooms and Meals Tax: Bean's Purchase	0	59	0
06-09600-1303	Rooms and Meals Tax: Cambridge	200	296	200
06-09600-1306	Rooms and Meals Tax: Dixville	500	916	500
06-09600-1310	Rooms and Meals Tax: Millsfield	300	532	300
06-09600-1316	Rooms and Meals Tax: Thompson	0	59	0
06-09600-1317	Rooms and Meals Tax: Wenworth Location	0	1,153	0
TOTAL ROOMS AND MEALS TAX		1,000	3,014	1,000
PROPERTY TAXES				
06-09600-1401	Property Taxes: Atkinson/Gilmananton	0	2,189	0
06-09600-1406	Property Taxes: Dixville	0	147,967	0

COÖS COUNTY
BUDGET PROPOSAL - ESTIMATED REVENUE

ACCOUNT #	DESCRIPTION	03 APPROVED BUDGET	12/31/03 REVENUES	PROPOSED 2004 BUDGET
06-09600-1407	Property Taxes: Erving's Grant	0	958	0
06-09600-1408	Property Taxes: Green's Grant	0	10,897	0
06-09600-1412	Property Taxes: Pinkham's Grant	0	24,119	0
06-09600-1413	Property Taxes: Sargent's Purchase	0	11,521	0
06-09600-1415	Property Taxes: Success	0	(2,224)	0
06-09600-1416	Property Taxes: Thompson/Meserve	0	16,672	0
06-09600-1417	Property Taxes: Wentworth Location	0	45,006	0
TOTAL PROPERTY TAXES		0	257,105	0
TIMBER TAXES				
06-09600-1503	Timber Taxes: Cambridge	17,000	641	20,000
06-09600-1505	Timber Taxes: Dix's Grant	27,000	20,166	8,000
06-09600-1506	Timber Taxes: Dixville	24,000	7,753	0
06-09600-1510	Timber Taxes: Millsfield	55,000	65,120	47,000
06-09600-1511	Timber Taxes: Odell	42,000	42,596	17,000
06-09600-1514	Timber Taxes: Second College Grant	30,000	14,463	45,000
06-09600-1515	Timber Taxes: Success	24,000	60,746	40,000
06-09600-1517	Timber Taxes: Wentworth Location	20,000	25,171	32,000
06-09600-1524	Timber Taxes: National Forest Places	2,000	2,591	0
TOTAL TIMBER TAXES		241,000	239,247	209,000
PAYMENTS IN LIEU OF TAXES				
06-09600-1612	AMC PILT: Pinkham's Grant	0	19,637	0
06-09600-1613	AMC PILT: Sargent's Purchase	0	2,627	0
06-09600-1615	AVRRDD Pilt: Success	0	8,000	0
TOTAL PILTS		0	30,264	0
STATE PAYMENT IN LIEU OF TAXES				
06-09600-1606	State PILT: Dixville	100	84	100
06-09600-1617	State PILT: Wentworth Location	100	319	300
TOTAL STATE PILT		200	403	400
FEDERAL PAYMENT IN LIEU OF TAXES				
06-09600-1821	Federal PILT: Bean's Grant	100	100	100
06-09600-1802	Federal PILT: Bean's Purchase	11,000	11,000	11,000
06-09600-1820	Federal PILT: Chandler's Purchase	400	400	400
06-09600-1804	Federal PILT: Crawford's Purchase	3,600	3,600	3,600
06-09600-1808	Federal PILT: Green's Grant	2,600	2,941	3,000
06-09600-1822	Federal PILT: Kilkenny	100	100	100
06-09600-1809	Federal PILT: Martin's Location	1,100	1,100	1,100
06-09600-1812	Federal PILT: Pinkham's Grant	2,900	3,303	3,300
06-09600-1813	Federal PILT: Sargent's Purchase	19,800	22,611	22,600

**COÖS COUNTY
BUDGET PROPOSAL - ESTIMATED REVENUE**

ACCOUNT #	DESCRIPTION	03 APPROVED BUDGET	12/31/03 REVENUES	PROPOSED 2004 BUDGET
06-09600-1816	Federal PILT: Thompson/Meserve	13,900	15,849	15,800
TOTAL FEDERAL PILT		55,500	61,004	61,000
US FISH & WILDLIFE SERVICE - PILT				
06-09600-1903	USFWS PILT: Cambridge	700	709	700
06-09600-1917	USFWS PILT: Wentworth Location	6,000	6,057	6,000
TOTAL USFWS - PILT		6,700	6,766	6,700
PLANNING BOARD FEES				
06-09600-2101	Planning Board Fees: Atkinson/Gilmananton	0	10	0
06-09600-2103	Planning Board Fees: Cambridge	0	100	0
06-09600-2105	Planning Board Fees: Dix's Grant	0	25	0
06-09600-2106	Planning Board Fees: Dixville	0	35	0
06-09600-2107	Planning Board Fees: Erving's Grant	0	0	0
06-09600-2108	Planning Board Fees: Green's Grant	0	0	0
06-09600-2110	Planning Board Fees: Millsfield	0	70	0
06-09600-2111	Planning Board Fees: Odell	0	95	0
06-09600-2113	Planning Board Fees: Sargent's Purchase	0	0	0
06-09600-2114	Planning Board Fees: Second College Grant	0	0	0
06-09600-2115	Planning Board Fees: Success	0	159	0
06-09600-2117	Planning Board Fees: Wentworth Location	0	0	0
TOTAL PLANNING BOARD FEES		0	494	0
TRANSFERS AND TAXES				
06-09600-8100	Unincorporated Places School Tax	128,800	0	102,900
06-09600-8200	Unincorporated Places Municipal Tax	(77,000)	0	(131,300)
06-09600-8300	Unincorporated Places County Tax	300,000	0	300,200
06-09600-8800	Unincorporated Places State Education Tax	350,900	229,305	227,200
TOTAL TRANSFERS AND TAXES		702,700	229,305	499,000
UP INTEREST, FEES, COSTS ON TAXES				
06-09600-8306	UP Interest, Fees & Costs: Dixville	0	58	0
06-09600-8308	UP Interest, Fees & Costs: Green's Grant	0	4	0
06-09600-8309	UP Interest, Fees & Costs: Martin's Location	0	0	0
06-09600-8310	UP Interest, Fees & Costs: Millsfield	0	0	0
06-09600-8312	UP Interest, Fees & Costs: Pinkham's	0	0	0
06-09600-8313	UP Interest, Fees & Costs: Sargent's	0	56	0
06-09600-8314	UP Interest, Fees & Costs: Second College	0	60	0
06-09600-8315	UP Interest, Fees & Costs: Success	0	24	0
06-09600-8316	UP Interest, Fees & Costs: Thompson	0	1	0
06-09600-8317	UP Interest, Fees & Costs: Wentworth Loc	0	514	0
06-09600-8500	UP Interest on Special Revenue Fund	0	747	0

**COÖS COUNTY
BUDGET PROPOSAL - ESTIMATED REVENUE**

ACCOUNT #	DESCRIPTION	03 APPROVED BUDGET	12/31/03 REVENUES	PROPOSED 2004 BUDGET
06-09600-8600	Sale of Documents	0	130	0
	TOTAL UP INTEREST, FEES, COSTS	0	1,593	0
	TOTAL UNINCORPORATED PLACES	1,048,700	869,548	818,900

COÖS COUNTY RECYCLING CENTER

07-09051-0000	Interest on Equipment Fund	0	411	0
07-09052-0000	Municipal Reimbursements	25,300	25,299	58,000
07-09053-0000	Transfer from Savings	44,300	48,155	0
07-09055-0000	Sale of Cardboard/Newspapers/Magazines	0	21,515	0
07-09056-0000	Sale of Aluminum/Tin	0	13,928	0
07-09057-0000	Sale of Plastics	0	8,184	0
07-09058-0000	Sale of Returnables	0	9,538	0
07-09059-0000	Surplus to Reduce Municipal Reimbursement	45,000	45,000	45,000
07-09060-0000	NH the Beautiful Grant	0	0	3,500
	TOTAL RECYCLING CENTER	114,600	172,030	106,500

TRANSFER STATION

08-09080-0000	Town Reimbursements	22,500	22,500	22,500
	TOTAL TRANSFER STATION	22,500	22,500	22,500

TOTAL REVENUES	22,420,593	21,961,615	22,258,500
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COÖS COUNTY DELEGATION MEETING
Coös County Nursing Home
Berlin, NH
February 10, 2003, 10:00 a.m.

Present: Reps. John Tholl – Chair, Eric Stohl – Vice-Chair, Fred King – Clerk, Mark Brady, Larry Guay, Leighton Pratt, Robert Theberge, and David Woodward.

Also present: County Commissioners Thomas Corrigan, Paul Grenier, County Administrator Suzanne Collins, County Treasurer Donald Bisson, Superintendent of Corrections Norman Brown, County Sheriff Alan Tardif, Office Administrator Gail Coletti and members of the press.

Chairman John Tholl opened the meeting at 10:00 a.m. The Clerk called the roll.

The Chair then took up the Fourth Quarter Financial Statements of 2002.

Expenditures - Chairman Tholl noted that in regards to the line items over-expended, there was a resolution that would take care of those items. He would call for the resolution after he finished review of the Financial Statements. Rep. King asked about the CDBG-Presby Plastics and had Mr. Presby decided not to take the grant. Sue said yes that was true. Rep. King asked about the expenditures in that line item. Sue explained that these were costs incurred at the startup of the grant for administering and advertising, but were offset on the revenue side and there was no cost to the County.

Revenues - Rep. Stohl asked about the miscellaneous income line item why it was so much higher than the budgeted amount and was it a one-time revenue. Sue explained to Rep. Stohl that it was probably a one-time revenue, but was not sure what it was and that she would provide the information for Rep. Stohl at the end of the meeting. (The large miscellaneous revenue items were \$5,002 for administrative services to Hale's Location and \$1,359 for restitution received by the court for an extradition.)

Unincorporated Places Expenditures and Revenues - There were no questions. Rep. Guay asked Sue for a breakdown of the General Government Expense line item. Sue will do a printout and send it to Rep. Guay.

Chairman Tholl asked that a motion be made to approve the Fourth Quarter Expenditures and Revenues. Rep. King made the motion to approve the Fourth Quarter Expenditures and Revenues. Rep. Guay seconded the motion. Rep. Stohl expressed his concern with approving the expenditures and revenues without discussion of the over expenditures. The Fourth Quarter Financial Statements were approved 7-1.

Sue presented to the delegation the resolution to authorize the over-expenditure of the line items: Sheriff's Department, Interest on Short-Term Notes, and State Assistance Programs. Rep. Stohl stated he would have been better able to approve the Financial Statements if the over-expenditure items had been reviewed previous to the resolution. Discussion was held in regards to the three over-expenditure items. Sue explained to the Delegation the over- expenditures: the Interest on the TANs was until December 31, not December 17, as expected and she now knows to budget the interest out until December 31, the State Assistance Programs over expenditure was due to the increase under Provider Payments, which were a lot higher in 2002 than in 2001, and the Sheriff's Department over-expenditure was the increased costs associated with outside details and although this line item was over-expended on the expense side, there was a substantial profit that offset it on the Revenue side of the budget. Rep. Woodward asked about the \$96,327 for State Assistance Programs as this was not the same amount as the summary financial statement that had just been reviewed. Sue explained that the line item budget that the Delegation received in December gives a better explanation of individual line items. Rep. Stohl asked about whether the Commissioners were able to transfer monies to these line items to avoid the over- expenditures, without coming to the Delegation. Sue explained to the Delegation that they could have taken care of these if they had known they would be over-expended, but it was unknown until the end of the Fourth Quarter that they

were over-expended. Sue then explained that according to the auditors the Commissioners are able to transfer within funds. The County has 8 funds and they can transfer within those funds. The Delegation has the authority to transfer from fund to fund. For example the Commissioners could not transfer monies between the Sheriff's Department and the Nursing Hospital. Rep. Stohl then raised the issue of the Commissioners using the excess monies from the difference in the Health Insurance budgeted amount to give raises to employees. Sue explained that this was done within each individual fund and did not require any fund to fund transfers. Rep. King stated that cost items as a result of negotiations with the union should be approved by the Delegation.

At this point, Chairman Tholl read the Resolution to the Delegation.

RESOLUTION #1

Be it resolved by the Coös County Delegation duly convened on this tenth day of February, 2003, that the Coös County Commissioners are hereby authorized to transfer from line items in the 2002 Coös County Budget which were under spent on December 31, 2002, funds to supplement the following named accounts in the stated amounts:

Sheriff's Department	6,369.00
Interest Short-Term Notes	1,200.00
State Assistance Programs	96,327.00

Nothing in this resolution in any way authorizes the County Commissioners to over-expend the 2002 budget in total.

It was moved by Rep. King and seconded by Rep. Stohl that Resolution #1 be adopted as read. All approved 8-0.

Appointment to Coös County Planning Board - Rep. King explained the Planning Board structure to the Delegation. The Delegation appoints one person to the Planning Board and the Commissioners appoint one person to the Planning Board. The Delegation appointee had been former Rep. Perley Davis. Chairman Tholl asked for nominations for a Delegation appointee. Rep. Pratt nominated Rep. King to be the Delegation Representative to the Coös County Planning Board. Chairman Tholl seconded the motion. All approved 8-0.

Current Legislation affecting Counties - Rep. King spoke to the delegation about HB 663, which he is co-sponsoring with Senator Odell from Claremont. HB 663 is relative to county and state funding of long-term care Medicaid programs. HB 663 calls for increasing the tobacco tax to reduce the counties' Medicaid deficit. Rep. King will present this bill before the Ways & Means Committee on Wednesday February 12. Rep. King told the delegation that "the bottom line is the state has not lived up to the agreement to pay 25% of nursing home costs". He also said that the state has level funded nursing home payments to the counties for the past three years even though costs have continued to rise. As additional background, Rep. King told the Delegation that in 1998 Coös County Nursing Homes were at a \$46,000 loss and in 2001 saw a \$1.4M loss. Rep. King hopes that HB 663 helps address this issue and the reason that HB 663 is so significant is that SB 409 sunsets this June. If SB 409 ends and nothing is done, the State will assume 100% of nursing home costs, which he said the State wouldn't do. He asked for the Delegations support of this bill and reminded them that the bill will be heard on Wednesday.

Rep. Stohl, who sits on the Municipal and County Government Committee, reported to the Delegation that there were 89 bills before his committee. One of the bills was to study the effectiveness of County government, which included performance audits on different departments within the counties. These audits would be not only to find ways to cut costs, but to assess the needs of the different departments. He stated that the audits would not be used for a "witch hunt". Sue mentioned to the Delegation that the County, as well as the nursing homes, undergo performance audits every year through the State Survey audit of the nursing homes and the financial audit that is done yearly. Rep. Stohl stated the performance audits were

mostly related to the counties' sheriff departments based on issues with the sheriff departments in Rockingham and Merrimack counties. Rep. Guay then asked Sue if the same groups did the audits every year. Sue explained that in regards to the nursing home surveys, the State determines the survey team. She went on to explain that the financial auditing firm has been the same for the last 8 years because there are very few firms that do the specialized audits that are required for the County including Medicaid reporting and the unincorporated places.

Other Business

At this point, Chairman Tholl told the Delegation that he wanted to bring forth another resolution to authorize the County to pay 2003 expenses prior to the budget meeting in March. Discussion opened with Rep. King stating that he interpreted RSA 24:15 in the same way as Chairman Tholl and that it was prudent to adopt this resolution. He also mentioned that even though the County does not purchase any capital improvement items until after the budget, payroll is being paid, as well as the usual operating expenses. Rep. King stated that this resolution should be instituted on an annual basis. Chairman Tholl stated that it should be done at the same time as the Treasurer's resolution to borrow TANs to be within the parameters of the statute.

At this point, Chairman Tholl read the resolution to the Delegation.

RESOLUTION #2 Authorization for Coös County to pay 2003 Expenses (RSA 24:15)

Due to timing differences, the County runs without a signed operating budget during the months of January, February, and part of March. Historical figures demonstrate that the January thru March expenses will total approximately 5 million dollars.

Since RSA 24:15 states that no County Commissioner or elected or appointed official shall pay, or agree to pay, or incur any liability for the payment of any sum of money for which the County Convention has made no appropriation.

I move that we, the County Convention authorize the County to spend up to \$5 million for the 2003 expenses during the months of January, February, and March in anticipation of the subsequent approval of the 2003 budget. Further that the \$5 million be allocated proportionately to the line items based on the 2002 approved net appropriations to fund like operating and personnel expenses in existence as of 12/31/02.

It was moved by Chairman Tholl and seconded by Rep. Stohl that Resolution #2 be adopted as read. All approved 8-0.

Rep. King said that he wanted to bring up an issue in regards to RSA 24:9-ee Compensation of County Convention, which states members can receive \$25 a day plus mileage for attending delegation budget and quarterly meetings. At present, the Coös County Convention members are receiving \$40 a day plus mileage. His feeling was that the Delegation should be "going by the book" and receiving \$25 a day. Rep. Guay stated that the Delegation had voted a few years back to increase the amount to \$40 to include any additional expenses that might be incurred such as childcare. Discussion continued about RSA 24:9-ee. Rep. King said that he planned to introduce legislation to raise the amount of pay to \$40, but in the meantime the Delegation should only be receiving \$25 per meeting. Rep. Stohl made a motion that as of today and including today that the County Convention receives \$25 plus mileage as compensation for attending Delegation budget and quarterly meetings. Rep. King seconded the motion. All agreed 8-0.

Rep. King discussed with the Delegation issues in regards to the State Department of Transportation (DOT) selling a railroad right of way from N. Stratford to Colebrook. He feels the state should retain the right of way in case they might want to reactivate the line some time in the future. Rep. King went on to say that

right now junk cars are being stored on this line, which are an eyesore along Rte. 3 and certainly does not help to promote tourism on this side of the County. He also stated that if the DOT did not want to retain ownership of this rail line that they could turn it over to the Department of Resources and Economic Development (DRED), so the line could be used as ATV or snowmobile trails. Rep. Stohl, who is also a selectman in the Town of Columbia where the majority of this rail line runs through stated that his town is very concerned that as many as 700 of these old rail cars can be stored along the line in Columbia. From the town level they have been working very hard to have these rail cars removed. He stated that Columbia has tried to work with the DOT on this issue but has met with resistance. Rep. Stohl stated that he wanted to go on record before the Delegation as being vehemently opposed to the owner of these cars being able to purchase the rail line should the State sell it and Columbia becoming the home to junk rail cars. Chairman Tholl stated that the rail line in Whitefield now has approximately 137 cars stored there, also. Rep. King stated that even though the storage of these junk cars is an issue, the bigger issue was to make sure the State retains the right of way and that if DOT does not want to oversee management of the line, then it should be transferred to DRED. Sue asked if the sale of the line involved all the way to the Canadian border. Rep. Stohl said no, only to ½ mile north of Bridge Street in Colebrook. Rep. King stated that right now the issue was before the State Council on Resources and Development (CORD), which consists of heads of various state departments. He said that CORD is schedule to consider this issue when it meets in March and they will accept comments until February 27. Rep. King made a motion to have a letter drafted on behalf of the Delegation stating they would like the State to retain ownership of this section of rail line and if not, turn it over to DRED to be used for recreational purposes. Rep. Stohl seconded the motion. All approved 8-0. This letter will be sent to CORD and to the Governor.

Rep. Brady discussed with the Delegation an issue he said that was a concern to the North Country in regards to the Department of Environmental Services and their actions towards the towns. He is sponsoring HB 593, which is relative to solid waste facilities in small towns. Rep. Brady stated that right now the Town of Jefferson has to dig up part of their "dump" and move it, which is a considerable expense to the town. He stated that the DES should leave it alone and let the town keep testing it as it has been doing. Chairman Tholl is co-sponsoring this bill. He said that one of the towns he represents (Dalton) is facing a \$250,000 cost to have to do the same thing as Jefferson. Rep. Pratt stated that Lancaster is facing similar issues. Rep. King stated that the DES should be consistent with all waste facilities in the North Country. Rep. Brady's bill will be heard before the Environmental and Agricultural Committee on Tuesday, February 11. Rep. Brady made a motion for the Delegation to support HB593. Rep. Guay seconded the motion. All approved 8-0.

Rep. Stohl discussed with the Delegation the issue of their talk to cut the County Budget 10% last year and what could be done this year to cutback on the budget. He asked about cutbacks in wages and salaries. Rep. King stated that would probably constitute unfair labor practices and suggesting where to make budget cuts was not a Delegation function. It was up to the Commissioners to decide where budget cuts were to be made based upon the vote of the Delegation. Rep. King was opposed to the Delegation getting involved in line item issues. He stated, "let the Commissioners do their job". Rep. Guay agreed that it was the Commissioners' responsibility. Discussion continued in regards to the Commissioners using monies from the Health Insurance line item, when the insurance rate ended up not being as high as expected and using those monies for salary increases. Rep. Stohl stated that the Commissioners should have come to the Delegation to approve the money being used for salary increases. Rep. King stated that the statute is very clear that the Commissioners can move monies from one line item to another within a fund. Discussion continued as to what the Delegation duties are and what they can do and cannot do in reference to budget recommendations. Chairman Tholl stated that they could make educated recommendations. Rep. Guay asked if there were any employee positions with vacancies. Sue stated that there was a vacancy in the Sheriff's office and very little employee vacancy elsewhere. Rep. Woodward stated that he was not in favor of cutting salaries, but just would like clarification as to what the Delegation duties are in regards to budget recommendations. Rep. Stohl read RSA 24:15 which states in part "...No county commissioner, or elected or appointed county officer, shall pay, or agree to pay, or incur any liability for the payment of, any sum of money for which the county convention has made no appropriation, or in excess of any appropriation so made except for the payment of judgments rendered against the county". He asked if this

could be applied to the Commissioners giving employees an additional 25-cent salary increase with monies not used for the Health Insurance increase. Rep. King stated that Rep. Stohl may be correct in his reading of this RSA and the Commissioners should have approached the Delegation for approval before using this money for salary increases. Chairman Tholl stated that in reviewing RSA 24:13 the Delegation cannot control the transferring of monies from one line item to another. Rep. King stated that the Delegation should work on the issues down in Concord, because that is where they could really save money for the taxpayers.

Commissioner Grenier asked to address the Delegation. He stated that being new he is reviewing the RSA's pertaining to County government and is getting a better understanding of them. Commissioner Grenier said that he wanted the Delegation to know that he wanted to develop a good working relationship with them.

Rep. Theberge stated that his concerns were given the financial crisis the County was in last year, that he was not happy when he heard about the salary increase being given without the Commissioners meeting with the Delegation.

Member of the press, Barbara Tetreault asked if the Union employees also got the second raise and if they did, doesn't the delegation approve cost items in the union contracts. Sue stated that under RSA 273 the Delegation must approve cost items relative to collective bargaining agreements.

The last item on the agenda was to set a date for the Budget Meeting in March. The date was set for Saturday, March 15, 2002 at the County Nursing Home in Berlin.

With no other business, the meeting adjourned at 11:55 a.m. Chairman Tholl moved to adjourn and Rep. Pratt seconded the motion.

Respectfully submitted,

Fred King, Clerk

**COÖS COUNTY DELEGATION
ANNUAL BUDGET MEETING
Coös County Nursing Home, Berlin, NH
March 15, 2003
(Amended May 2, 2003)**

Present: Reps. John Tholl-Chair; Eric Stohl -Vice Chair; Fred King -Clerk; Larry Guay (arrived late 2:10 p.m.), Leighton Pratt, Herb Richardson, Robert Theberge, and David Woodward. Also present Commissioners Thomas Corrigan, Burnham "Bing" Judd, Paul Grenier; County Administrator Suzanne Collins, County Attorney Pierre Morin, Office Administrator Gail Coletti, Corrections Superintendent Norman Brown, Sheriff Al Tardif, Berlin Nursing Home Administrator Jeannette Morneau, Victim/Witness Coordinator Donna Ransmeier, representatives of agencies supported by the County, members of the press and the public.

Chairman Tholl called the meeting to order at 2:05 p.m. At this time, he stated that Rep. Brady had called him prior to the meeting stating that he would not attend because of personal matters. Rep. Tholl asked Rep. Woodward to lead the assembly into the Pledge of Allegiance. Rep. King called the roll. Representatives not present at the roll call were: Reps. Brady, Guay, Mears and Poulin. Seven members were present.

The Chair asked for a motion for the approval of the amended minutes of February 10, 2003. Rep. King made the motion; seconded by Rep. Pratt. Voice vote all approved 7-0.

At this time, the Chair turned the meeting to County Administrator, Sue Collins, to make her opening remarks. Sue welcomed everyone. Sue encouraged everyone to read the County Report – a lot of work was put into putting this together. She reminded everyone that this was the Commissioners’ recommended budget and may not necessarily reflect the recommendations of Delegation Subcommittees or the Delegation as a whole. Meetings and discussions have been held relative to this budget along with some revisions. One meeting was between the County Sheriff and his subcommittee.

First, Sue reflected back where the budget was in December. The recommended budget contained no wage and benefit adjustments for county employees; it did not include a new timekeeping system that was still being researched and considered; and there was only a guestimate on the Unencumbered Fund Balance.

In reference to the timekeeping system; as Sue had mentioned in December, our former vendor Simplex was acquired by another company and all upgrades to our current timekeeping system have been discontinued. Service on the system will continue until April 2004; therefore, Sue decided to keep the current system through next year and defer any budget consideration until that time.

In reference to the Unencumbered Fund Balance: The County’s independent audit took place between February 3 – February 12. The audited fund balance is \$1,029,000. The December estimate was \$783,000 and the Commissioners are recommending that \$1,029,000 be used to offset increases in appropriations. The additional \$246,000 is an essential piece in helping fund the Commissioners’ recommendations for wage and benefit adjustments in 2003.

In reference to the Wage and Benefit Adjustments: Sue reminded everyone that this budget contains 53 payrolls. After much deliberation, the Commissioners are recommending a 2% wage increase for county employees. This is for all employees with the exception of those represented by the SEA.

AFSCME employees agreed to the Commissioners’ offer on March 6th. The vote was 45 in favor and 18 opposed. AFSCME represents most of the employees at the Berlin Nursing Home. If approved by the Delegation today, non-unionized employees will receive the same wage and benefit adjustments. After this general overview of the budget, the Delegation will be asked to approve the cost items associated with AFSCME Collective Bargaining per RSA 273-A:3.

The SEA represents 10 Corrections Officers, an outside Corporal and the Recycling Center operator. The County and the SEA declared impasse on February 24th when the SEA bargaining team declined to accept the Commissioners’ final offer. The Chief Negotiator for the SEA held a follow-up meeting with the membership on Saturday, March 8th and the outcome stayed the same. Sue stated that we are at impasse and both parties have filed a Mediation Request with the Public Employee Labor Relations Board. A mediator acceptable to both parties will be selected and a date for mediation will be agreed upon.

The breakdown of the 2% wage adjustment by classification is as follows:

Nursing Hospital	\$ 77,100
Nursing Home (includes one employee retirement)	136,200
County Operations	13,100
Farm & Transfer Station	1,800
Unincorporated Places	500
Total	\$228,700
Social Security	17,850
Workers’ Compensation	79,965
Grand Total	\$326,515

Workers’ Compensation has increased significantly. Rates received in January were up 71%. The County’s premium in 2002 was \$141,034 and the premium for 2003 is \$242,135. This rate increase is due

to poor claims experience and not due to a change in the standard workers comp. rates. In 2002, the County received a discount of 12% due to favorable claims experience in the prior 3 years but this year due to some large claims, our standard rates have been increased by 40%. The net effect on this budget is \$79,965. In December, a 15% percent increase was budgeted not a 71% increase.

Health Insurance is another factor with a heavy impact on the budget. The projected rate increase is 18.4%. The Commissioners have agreed that the fairest thing to do is for the County to pick up the 18.4% on the County share and for employees to pick up the 18.4% on their share. This was a guaranteed maximum rate - it will not be higher. If the percentages are lower - they would be applied the same way. The cost to this budget for the 6-months July - December is \$130,000 based on the subscribers that are in the system now. The breakdown is as follows:

Nursing Hospital	\$ 52,000
Nursing Home	55,750
All Other (County, Farm, UP)	17,050
Retirees	<u>5,200</u>
Total	\$130,000

There have been a few other changes to the budget since December:

- Energy costs: fuel/bottled gas at both nursing homes - when this budget was first prepared fuel oil was 84-cents a gallon. The last delivery price was \$1.339; that's a 60% increase so an additional \$46,300 in energy costs is recommended.
- Other Nursing Home Line Items: there were a few line items in the nursing home budgets that were decreased and several others where there were slight increases but the total of all changes with the exception of the energy increase was a savings of \$6,800.
- Interest, Notes & Bond Counsel Expense: the county realized a significant savings in the Interest on Tax Anticipation Notes. The Treasurer's public sale in January resulted in an interest rate of 1.625% plus a premium of \$3,600. Effectively, the County borrowed TANs this year at a rate of 1.56%. That is a savings of \$21,400. Savings on the estimated 2003 expenses for long-term notes totaled another \$800 but Bond Counsel cost the County Treasurer's budget \$400 more than anticipated. The net savings is \$21,800.
- The Register of Deeds requested budget changes totaling \$2,400 for index processing, optical disk conversion and equipment lease. This is all vendor related. That is more than offset by the \$5,000 increase in her estimated revenue.
- The Sheriff's budget reflects additions of some \$24,700 excluding the amounts already included in the slides on wage adjustments, health insurance, FICA and workers compensation.
- The Liability Insurance line item in Corrections was increased by \$1,600 due to an increase in the Law Enforcement Liability Insurance.
- Adjustments to the State Programs were made in 2 line items: Provider Payments needs to be increased at least \$30,000 and Aid to the Permanently & Totally Disabled will be short \$7,000 based on the bills that have been received in the past 3 months from the State. As stated in the budget transmittal letter to the Delegation, the future of this piggyback relationship between the county and the state is unknown. The Governor's budget includes an \$8 Million cut in payments to nursing homes. If nursing home revenue drops 5%, then conceivably we would see a drop in the 25% reimbursement we send to the State for Medicaid on all the Medicaid bed days we are liable for. The Governor's proposed budget also includes an \$8.2 Million cut in provider payments - this is the fastest growing line item in the County budget and growth in this line item might slow if

certain services are curtailed. But cutting the line item will not make the need and demand for services go away. These needy folks will very likely end up at the local welfare offices.

Sue continued with a slide showing page 799 of the Governor's budget. She urged the Delegates that when they are deliberating in Concord, to focus their attention to page 799 of the Governor's budget. Nursing Services are budgeted at \$181,486,041 for FY2003 and the Governor's recommendation for FY2004 is \$172,411,739.

In December, Sue noted that she showed a slide depicting the budgeted Nursing Home deficit for 2002 at \$2,225,300. After the close of business on 12/31/02, that deficit was actually \$1,421,701. The significance of the Governor's budget on the 2 nursing home operations cannot be overemphasized.

Other budget adjustments:

- The back wall of the manure pit on the County Farm collapsed about a month ago. The Commissioners are looking into replacing only that one wall and not the entire pit enclosure this year unless a grant funding can be found. This will be either a pre-cast manure bunker or a poured concrete wall; the estimates are both in the vicinity of \$10,000.
- At the request of Rep. King who is also Chairman of the Great North Woods Region Association, the County applied for and received a \$20,000 grant from the US Forest Service under its Economic Recovery Program (Subtitle G of the 1990 Farm Bill). These funds will be used for marketing publications and establishing a web-site designed to market specific eco-tourism recreational opportunities in The Great North Woods. This expense is totally off-set by grant revenue.
- There are several changes in the unincorporated places budget:

Audit	(\$2,700)
Perambulation	1,100
Liability Insurance	400
Solid Waste	(\$2,900)
Ambulance	500
Education	27,400
State Education Tax	109,300
Deficit in Dixville	23,000
Roads – Success	500

Sue continued with the revenue adjustments:

- Register of Deeds revised her anticipated income by an additional \$5,000.
- Sheriff – the Sheriff's budget was adjusted by \$46,200 and with the Chairman's permission the Sheriff will offer further explanation later in the meeting.
- County Attorney – applied for and received additional grant funding of \$5,300 for the Asst. County Attorney's salary and the purchase of a new computer.
- Investments have been adjusted down by \$5,000 due to the low rates received when the proceeds of the Tax Anticipations Note sale were re-invested. The rate was 1.59%.
- The County's share of PILT has increased \$1,300 due to an error at budget preparation time where this amount of money was allocated to Erving's ~~Grant~~ Location that does not contain any federal lands.
- On the farm, the County received a \$10,000 grant to conduct a fluvial geomorphic study for restoration of a section of the Connecticut River that is severely eroded.
- The US Forest Service Grant of \$20,000 has already been covered.
- In order to balance the Unincorporated Budget, local education and state education taxes will increase by \$157,850.

- There is an additional \$246,000 in surplus that is available to adjust the amount to be raised in county tax but all the budget changes that have been enumerated will add another \$246,975 to the December estimate of the amount to be raised by County tax.

The County tax in 2002 was \$7,892,000. The revised budget brings that amount to \$8,493,225 or an increase of 7.6%.

Sue showed a slide that she had prepared to show the effect of this tax increase on local property taxpayer. The sample towns picked were of the members of the County Delegation. The 2002 county tax rate for each of the towns was increased by 7.6% although it is recognized that the Department of Revenue Administration will adjust equalized values in each of the towns for 2003. Based on a \$100,000 home the County tax will increase by the following amounts:

Berlin	\$35
Colebrook	\$28
Columbia	\$31
Dalton	\$34
Gorham	\$31
Jefferson	\$36
Milan	\$34
Lancaster	\$35

A question was asked if this increase was in addition to the figure discussed in December and Sue replied no. It is the increase from last year to this year – total.

Sue asked for support for the proposed budget on behalf the County's employees and the citizens entrusted to their care or requiring the County's services. She thanked everyone for listening, studying, analyzing and devoting their energies to this budget.

At this time, Sue asked if there were any questions. Rep. Guay asked if the land and roads were owned by the same owner and do Success property owners pay taxes? Sue explained that the roads are maintained by the Success Pond Camp Owners Association and property owners have been paying taxes for the past 3 years. Camp owners presently do not own the land. Commissioner Judd mentioned that all land around Success Pond is now being offered to lessees for purchase. Evaluations on the properties may go up.

Sue continued with the negotiated items with AFSCME. The 2% wage increase on all job classifications will be retroactive to January 5th. The reason for January 5th – it's a Sunday – the beginning of the work week and an additional 10% for LPNs. Sue explained that last year at this time the Berlin Nursing Home was really short on nurses and lost over \$200,000 in revenues due to the shortage and having to keep admissions down. On the expense side, contract nurses were hired at \$44/hr. for 13-week blocks. The NH State Prison in Berlin was advertising for nurses at \$40,000 with full benefits. We were not competitive in our wage package. The Commissioners made adjustments to RN salaries at that time with funds not being expended from the licensed staff line items. At the Nursing Home in Berlin only the RNs were able to get this adjustment because LPNs were under the union contract. When negotiations began with the union this offer was part of the county proposal. This is the reason for the difference in wage adjustments between the two nursing homes. She continued with the breakdown of the cost items.

Rep. Theberge asked if all employees were getting the 10% increase. Sue explained that the RNs received this increase on September 29, 2002. Everyone else in the county is receiving 2%. Rep. Theberge continued that despite the hard economic times, the surrounding municipalities are giving much higher raises, and he wished that all employees in the county got a better shot at a higher raise.

Rep. Stohl asked when did RNs get this 10%. Sue responded on Sept. 29th. It was the only way to retain our nurses. She urged the Delegation to look at the line item for contract nurses and they will see that the

only money expended was \$1,800 in January. Rep. Stohl stated that after the meeting in March the nurses received an additional 10% in September and Sue responded in the affirmative. Rep. Woodward asked how many RNs work at the Nursing Home in Berlin. There are 25 nurses working which is 17 full-time equivalents. In Berlin, very few people work 40 hours/week; whereas, in Stewartstown, just about everyone works 40 hours a week. For the first time in about 15 years, Berlin had a difficult state survey this past year. They did not have enough RNs to do the work. The quality of care suffered somewhat due to the short-term commitment of contract nurses. This nursing home is back on track. All positions have been filled. The issue of wage adjustments for licensed staff and RN shortages was studied and discussed with the Commissioners for the past three years. Nursing Home Administrators have the legal but also the moral obligation to provide quality of care. Rep. Woodward asked why so many part-time positions. Jeannette responded that this nursing home has high acuity residents. By having shorter work weeks, staff is ready to come in to work and if they need to fill an extra shift can do so because they are not burnt out.

Rep. Tholl asked where did the money come from to pay for these increases. Sue explained that it came from RN and LPN salary line items since the positions were not filled. Rep. Stohl asked did West Stewartstown RNs get this on Sept. 29th and are the LPNs slated to get this raise also? Sue responded that both RNs and the LPNs in West Stewartstown received this in September because the staff is not unionized. A person from the public asked why wasn't the LPNs and LNAs increases more balanced? Sue continued that the market pressures for licensed staff necessitated the adjustment. The LNA wages are competitive with other areas.

Chairman Tholl then took up the projected expenditures by line items for the County Government, the Recycling Center, the Transfer Station, capital outlay, state assistance programs and federal funds.

At the Sheriff Department's line item, Chairman Tholl explained that Sheriff Tardif met with his subcommittee and had made changes to this department's budget. The budget had a decrease of \$13,000 from Sheriff Loven. It then went to the County Commissioners and they made revisions of their own. Chairman Tholl stated that Rep. Brady's feels that the changes made to the budget reflects an impact to taxpayers which is higher than it was before. He continued that the Commissioners removed two leased vehicles and added one used vehicle. This will affect the income line items by \$50,000 because the forest contracts and special details could not be done. Another change was the recommendation to upgrade a deputy to chief deputy which the Commissioners did not feel was appropriate. The members of the subcommittee feel that this position is appropriate since the chief deputy will be performing the same duties as the other deputies but will also have supervisory functions. At this time, Chairman Tholl asked the Sheriff to make his proposal. Sheriff Tardif explained that he had 3 proposals and 1 budget revision. One of his changes was the Deputy Special Details line item. Last year, it was budgeted at \$5,000 and \$22,000 was expended. He has budgeted \$20,000 this year – it made no sense to keep this so low when you know that it will be expended. Another change is that part time deputies no longer use their private vehicles. Prior to this, mileage was paid on privately-owned vehicles plus the deputy's hourly rate. The liability on the County is too high – he found out that some vehicles did not have insurance. Forestry patrol is contingent on vehicles. If there are no cars, the forestry patrol and special details cannot be done. There was discussion on the rates for special details. He continued that there was no rank structure in the Sheriff's Department so he created a chief deputy position who he'd like to call sergeant. He used the Department of Corrections' rank structure and took the lowest step of the supervisor's pay. In order to fill a vacancy in his department the Sheriff wishes to hire a certified officer at \$14/hr. Rep. Stohl asked if the chief deputy will have a different job description and the Sheriff said absolutely. Rep. Stohl also asked if a chief deputy is necessary for 3 deputies. The Sheriff explained that the biggest misconception is that there are only 3 deputies. This department has 20 employees in all both full-time and part-time. One of the duties for Deputy Roberge is to make sure that the vehicles are where they are supposed to be when needed. When the Sheriff is not around, Deputy Roberge would be in charge. Rep. Tholl asked what the Sheriff's feelings about a passenger car were. The Sheriff explained that this is a liability issue. The car would not be safe. He would take this vehicle personally and pass his vehicle on for his staff to use. Cruisers are made for this purpose and his staff needs the proper equipment in order to do their job. Rep. King mentioned that it was his understanding that when the County Delegation made the Sheriff's Department full time they were to

serve civil papers, transport prisoners and perform court security. Does this department plan on taking on law enforcement as well? Sheriff Tardif explained that his department does not have time to do law enforcement. But if there was a situation where their help would be needed they would do it. Rep. Tholl also pointed out that the previous budget had \$2,000 for radar units and Sheriff Tardif has removed this line item. This department has no time to do traffic work. Rep. King did mention that during his travels in this county he has seen deputies of this county traveling at high rates of speed. He believes that these deputies should be examples for the citizens of the county. The Sheriff agreed and stressed that if any of his deputies are traveling at high rates of speed they should be reported to him immediately. Rep. Guay stated that if this department needs tools for the job it is the obligation of the Delegation to provide them. Sheriff Tardif then continued describing what his department's obligations are.

Chairman Tholl prepared a motion that would amend the sheriffs' department budget and asked that if the Delegation did not have a problem with the Chair presenting a motion he would read it. Rep. King stated that the motion would need to be made by someone other than the Chair. So, Rep. King made a motion that the appropriations for the Sheriff's Department be changed from \$483,500 to \$488,168 on behalf the Chair. This motion was seconded by Rep. Woodward.

At this time, Rep. Theberge expressed that in all fairness people should know which line items have been affected by this change in appropriations. Rep. Tholl read the following items:

<u>Line Item:</u>	<u>From</u>	<u>To</u>
Deputy Full Time	90,000	97,818
Vehicle Lease	40,800	52,650
New Equipment	22,600	7,600

This is \$6,322 less of an impact on the taxpayers than previously proposed.

Rep. Stohl asked if he understood the Sheriff correctly; if he does not get these new cruisers, the forest patrols and special details could not be done; and, as of this date the contract for the forest services has already been signed. Sheriff Tardif stated that that is correct. He needs to sign a new contract with the forest service because former Sheriff Loven's name is on it and the forestry service would like a current contract with Sheriff Tardif. Rep. King mentioned also that private cars were used with some cars not having any insurance on their vehicles. Employees were under the assumption that their cars were covered by the insurance of the county. At this time, Sue mentioned to the Chair that there was an error in the motion. The motion read that the revenues are \$248,968 which in fact in the budget it reads \$239,200. The Chair apologized and corrected this error. Rep. King asked for an explanation on the rates charged for the deputies working details and the Sheriff did so and a discussion on the difference in rates ensued. Then there was discussion on the pros and cons of buying or leasing the two new police cruisers. Rep. Woodward asked who would do these special details if the sheriff's department does not. Sheriff Tardif responded that it would be the state police or whoever the company could hire.

He explained that the Sheriff's department covers details in areas where there might not be other law enforcement officers available to do so. Rep. Woodward asked if there was an RSA that stated that a law enforcement officer had to be stationed at a road construction sites. Sheriff Tardif explained that up until last year the flag people at road construction sites did not have the authority to stop anyone. Now, when they put up their sign, motorists are obligated to stop. Sheriff Tardif stated that motorists don't always stop, which is dangerous for the workers. Construction company owners feel that having a law enforcement official on the job site serves as a safety measure for their employees and therefore, they are willing to pay the costs of law enforcement officers doing these details. Sheriff Tardif told the Delegation that the Sheriff's office does not dictate that a law enforcement be present at these construction sites. It is the companies that request it. Chairman Tholl stated that the only law he knows of is in the instances of excessive wide loads, then a police escort is necessary. He said that he has talked to construction companies and they told him that by having a police detail at the job site, they get a better insurance rate. At this point, Chairman Tholl asked if there were any more questions in regards to the motion to amend the

Sheriff's budget, which was presently on the table. Rep. Woodward said that he didn't have a problem with the amendment to the Sheriff's budget, but if adding the extra cruisers and extra paroles to get the small amount of revenue that the County would get from this is the only justification for doing this, then he said that he has some questions as to why the County is growing the Sheriff's Department for just this little bit of revenue. He then said that by looking at the Farm Budget, the County raises almost \$500,000 and that with Farm Revenues the County comes up about \$23,000 short. He just asked of the other Delegation members where is the justification in raising that much money for the end gain like that. Chairman Tholl asked for a motion to amend the original motion to read \$239,200 in revenues. Rep. Theberge made the motion to amend the original motion to read \$239,200. Rep. Woodward seconded the motion. All approved. Chairman Tholl proceeded to read the amended motion:

I move that the appropriation for the Sheriff's Office in the Commissioners budget be replaced with the line items as indicated in the sheriff's spreadsheet under Sheriff's proposal with a total of \$488,168 in appropriations and \$239,200 in revenues for a total tax impact of \$6,322 less than the original proposal.

The Chair asked the clerk to take a roll call vote on the amended motion that was still on the floor. Seven approved – one opposed.

At this point Rep. Pratt excused himself from the meeting.

Chairman Tholl continued with his review of the budget. At this point, Rep. Stohl asked Sue about the Corrections line item and whether this included or didn't include pay raises. Sue explained that pay raises were included for sergeants, corporals, and the superintendent. The only corporal who isn't included is the outside corporal who is part of the union. Sue said that there are 10 officers and the outside corporal who are not getting the pay raise because they are a part of the bargaining unit. Rep. Theberge asked about the wage schedule steps. Sue said that part of the ground rules of negotiations is that nothing will be said until after 10 days, but the 10 days were up. She explained to Rep. Theberge that there are some 8-step and 10-step wage schedules. The County proposed to add the additional 2 steps to the correctional officers to yield 10 steps, plus to give the 2% wage increase. Sue said that the total County proposal was not accepted by the SEA bargaining unit. Rep. Guay asked if all County employees would be receiving 2% based on the 2003 County budget, whether it be an employee making \$13,000 a year or an employee making \$80,000 a year. Sue said yes that was true. He said that he just wanted to make sure he understood that was the case even though he didn't agree with percentage wages and never had. Rep. Stohl asked about AFSCME and Sue explained that it is the American Federation State County and Municipal Employees and they represent many of the employees at the County Nursing Home in Berlin. She said that she just finished negotiations with AFSCME and they accepted the package that the Commissioners proposed. She went on to explain to Rep. Stohl that she negotiates with the SEA, which is the State Employees Association who represents the 10 correctional officers and the outside corporal and the recycling center operator. They did not accept the Commissioners proposal. Rep. Stohl asked again if every employee in the County both West Stewartstown and Berlin were getting the 2% raise except for these 12 employees represented by the SEA. Sue said yes that was correct. Rep. Guay asked about the contracts and when they expire. Sue said that both of these union contracts would expire on December 31, 2003. He asked if this is what all the counties do. Sue said that she did not know. Rep. Guay asked about changing the date of when the contracts expire, for example to September. Sue explained that the expiration date is negotiated between the two parties. Sue said that in accordance with RSA 273, which is the Collective Bargaining Law that the unit has to notify the employer 120 days prior to the budget submission date if they plan to negotiate a contract. The County's budget submission date according to state statute is December 1. The budget has to be in the Delegation's hands by December 1. Rep. King explained that it is difficult to negotiate a public contract until after the books are closed and audited at the end of the year. Rep. King told Rep. Guay that the County was on a calendar year. Rep. King said that the real serious negotiations take place between January and March. Rep. Guay asked about having the County be on a fiscal year like the State. Rep. King said that there are three counties who were on a fiscal year, but not Coös County. Chairman Tholl explained that would be pretty difficult to do and that the County would first have to have an 18-month budget to get to a fiscal year start

date. Rep. Tholl also said that a discussion on this was not on the agenda for this meeting. The delegation was here to review the 2003 County Budget.

Chairman Tholl continued his review of the 2003 County Budget Proposal. During his review of the revenues under the Enterprise Funds, Rep. Guay commented that in comparing West Stewartstown Nursing Hospital revenues against their expenditures, there was \$2,000,000 less in the expected revenue, which means that the taxpayers are paying this difference in their taxes. Sue explained that the State has a budget neutrality position on Medicaid funding to nursing homes. She said that the nursing home used to get paid 93% of its costs and now is only getting paid 86.4% of its costs and that while costs are going up, the nursing home is not receiving any more money from the State for Medicaid. Rep. King stated that the Delegation could contribute to this issue if the House can pass HB663, which will put more money in the line item for nursing homes. He said that the nursing homes are flat budgeted for 2004-2005 in the State budget at less than the actual expenditures for 2002-2003. The State's contribution is going down. Rep. King gave the Delegation a brief overview of this dilemma and said that there were two solutions to it – the County could close the nursing homes and send the people home and the other solution is to have the State pay their fair share of the costs like they had agreed to in 1999. He said that there should be at least 11 votes in Coös County to make HB663 happen. Rep. Guay said that it used to be the nursing homes made money and that it might be coming down to look at the future and the necessity of county government.

Rep. Guay asked about expenditures under Planning and Zoning in the Unincorporated Places. Sue explained the expenditure was for mileage paid out at the IRS rate of \$.36 a mile. The members of the Planning Board serve in a voluntary capacity. Rep. Guay discussed the acreage in the Unincorporated Places and what is in current use and what the County could gain if it could get money for current use and conservation. Rep. Woodward asked about the deficit appropriation in Dixville. Sue explained that it was due to the State Education Tax.

Chairman Tholl made mention of the letter that the Delegation had sent to CORD in regards to the sale of the rail lines in North Stratford and Columbia. He said that the person who was interested in buying the lines is no longer interested in buying them. He said that a letter had been received from CORD stating that the Dept. of Transportation was withdrawing its request for review of this matter and that there will be no action taken. Chairman Tholl felt the Delegation's letter and the actions of others had some impact on this decision.

A short break was taken so that Sue could prepare the Resolutions. The meeting reconvened at 4:50 p.m.

Rep. Stohl discussed with Chairman Tholl that a motion needed to be made on Resolution #1, which deals with expenditures and pay raises for the coming year. Rep. King made a motion for Resolution #1 as written. Rep. Richardson seconded the motion. Chairman Tholl asked for any discussion. Rep. Stohl began by stating that he felt this was the appropriate time to bring up the subject of pay raises. He said that when he brought it up at a previous meeting he was told that it would be an unfair labor practice. Rep. Stohl said his issue is with a percent versus so much per hour. He went on to say there are 396 employees in the County, which does not include elected officials. He said that the 2% pay raise is the same as a \$.25 pay raise for some one who makes \$12.50 an hour. Rep. Stohl said that of the employees in the County, there are 122 who would be better off with a 2% pay raise. He continued by saying that was ~~38.8%~~ 30.8% of the County employees who would benefit by the 2% pay raise. There would be 274 County employees that would be better off with a \$.25 pay raise, which equals 69.2% of the total County employees. Therefore, he said, it was his recommendation to amend the budget to reflect a \$.25 pay raise. He said that it was his feeling that when you give an employee a pay raise you give it equally. Each person would get the same amount per hour and that affects 70% of the employees more than the 30%. He said that right now the County is giving 30% of the employees a better deal than the 70%. He said that the Delegation needs to decide on that. He asked what do they want to do – give a higher pay raise to the 30% or do you want to give it to the 70%. Rep. King asked Rep. Stohl about when he worked for the State and reached the rank of lieutenant, did he receive the State pay raises which were a percentage rate. Rep. Stohl stated that he did. Rep. King said that at the rank of lieutenant that Rep. Stohl got a higher pay raise than someone

who just started working in his department. Rep. Stohl stated that yes; he did receive a higher pay raise at the rank of lieutenant. Rep. King asked if he turned any of the percentage pay raises down. Rep. Stohl said that no he did not; he took every one of them. Rep. King asked if he thought the state pay raises were fair. Rep. Stohl said that yes he did. Rep. King then asked that asked Rep. Stohl that why was it now not fair for County employees to receive a percentage pay raise, when he thought it had been fair for himself to take a percentage pay raise. Rep. Stohl said that it was fair for him to take the raises. Rep. Stohl said that he was just asking the Delegation if it was fair to help out 30% of the County employees or did they want to help 70% of the County employees. Rep. Theberge stated that he understands where Rep. Stohl is coming from on this issue. Discussion continued about pay raises. The big issue that was raised by Rep. Theberge was that the County already had an agreement with AFSCME and should the Delegation vote to have the pay raises be \$.25, he imagined that the County would have to go back and renegotiate the AFSCME contract. Rep. Woodward said that he understands what Rep. Stohl was saying, as he experienced similar circumstances when he worked for the State Highway Department. He said that the gap widens and at some point it needs to close up. Rep. Woodward asked Sue if a flat rate had been given to County employees before. Sue said that a flat rate raise had been given in 2002. Chairman Tholl also said that he typically got percentage raises, but that periodically the system would be evaluated and raises were increased or decreased depending on where they stood at the time. Rep. Guay stated that he also agreed with Rep. Stohl and that over the last 10 years companies are looking at getting rid of middle management and giving employees more responsibility and he said that is the 70% of County employees. Discussion continued about the pay raises. Rep. Theberge stated that regardless of the fact that Rep. Stohl wanted to see all County employees receive a \$.25 pay raise; there is the issue of the County having to go to renegotiate with AFSCME. He said that at this point, the Delegation can only accept his amendment or reject it, but at least the Delegation's wishes have been made known for future consideration. Rep. King said that there is a little bit of a problem bringing this matter up at this time, which is if the County Delegation has not acted on the budget by March 31. He said that should the vote be for the \$.25 and then renegotiations would have to be held that given the short time frame, the budget probably wouldn't be able to be passed by March 31. Rep. Richardson asked if Rep. Stohl was just talking about non-union employees. Rep. Stohl said he was referring to all County employees. Rep. Richardson said that he doesn't believe in flat rate pay raises. He would prefer to see merit raises. Rep. Stohl said that his amendment was not to throw a wrench into anything. He said that he tried to bring the subject up at the last meeting and he said that Rep. King said that it wasn't an appropriate time to be discussing the pay raises. He then asked when is the appropriate time to bring up the Delegations feelings to the Commission or whoever makes these decisions. Rep. Stohl said he doesn't know when the proper time is. He said he guessed you can't find out when the right time is. Rep. Stohl said that all he wished to do was that if you have 70% of the employees in this County that would be do better with a \$.25 raise that should be considered. Discussion continued about the pay raise issue. Chairman Tholl stated that would it be fair to suggest that the pay raise structure to be looked into next year before the next set of negotiations. He also said that all the Delegation can do is make their feelings known. Rep. King asked if the Delegation upon being elected made it their mission to make personnel policies for the County? He said that he has some real difficulty with the Delegation getting involved in the day-to-day functions of the County government. He said that the Commissioners get elected for that; it is their responsibility to see that they treat the County employees equally. He said that the Delegation doesn't need to be micro-managing the County. Rep. King said that it was the Delegation's job today to pass a budget. Rep. King said that he agrees with what Rep. Stohl said, but that consideration needs to be given to the education and experience of some of the county employees and that should be recognized. Chairman Tholl said that it was his understanding that the primary mission of the County Delegation is a fiduciary. He said that the Delegation decides the budget and how much money is appropriated and for what topics. It isn't the Delegation's job to come in and micro-manage the running of the County. Chairman Tholl said it is the Delegation's mission to make sure the money is spent in the appropriate way. Commissioner Judd asked if it was legal that a Delegation subcommittee be formed to sit in on negotiations to assist in approving or disapproving what is negotiated with the two union contracts. He also said that negotiations were confidential, so that he wasn't sure if this was something that could be done legally, but if it were he wouldn't have a problem with it. Rep. Theberge said that when the County is in negotiations he didn't think that was the appropriate time for the Delegation to get involved. Commissioner Judd said that at this point to make a pay raise change would cause real

problems with refusing the contract. He said that for the future years things could be done differently now that the Delegation has made their wishes known. At this time, Rep. Stohl stated that he made the motion and he hopes no one seconds it. No second was made. Chairman Tholl said the motion dies.

The following resolutions were read by the Chair for approval:

RESOLUTION #1

Be it resolved by the Coös County Delegation duly convened on this fifteenth day of March 2003, that the sums hereinafter detailed in this resolution are hereby appropriated and the total amount for the fiscal year ending December 31, 2003, shall be \$21,904.293.

A motion was made by Rep. King, seconded by Rep. Richardson. The roll call vote was 5-2 in favor.

RESOLUTION #2

Be it resolved by the Coös County Delegation that the sum of \$13,406,400 is hereby adopted as the estimated income from sources indicated for the fiscal year ending December 31, 2003.

A motion was made by Rep. Theberge, seconded by Rep. Richardson. The roll call vote was 5-2 in favor.

RESOLUTION #3

Be it further resolved that the total appropriation being in excess of the total estimated income in the amount of \$8,497,893, the Treasurer shall issue his warrant to the Towns and City in the County for this amount.

A motion was made by Rep. King, seconded by Rep. Richardson. The roll call vote was 5-2 in favor.

RESOLUTION #4

Be it resolved that \$1,029,000 of the operating surplus for the year 2002 be appropriated in the 2003 Budget for the purpose of reducing taxes for 2003.

A motion was made by Rep. Guay, seconded by Rep. Stöhl. The roll call vote was 7-0 in favor.

RESOLUTION #5

Be it resolved by the Coös County Delegation duly convened on this fifteenth day of March 2003, to hereby authorize the County Commissioners to borrow in long-term notes the funds necessary to purchase the following capital items in the 2003 budget:

W. Stewartstown Nursing Hospital	\$19,900
Berlin Nursing Home	26,200
County Farm	<u>27,000</u>
TOTAL	\$73,100

A motion was made by Rep. King, seconded by Rep. Richardson. The roll call vote was 7-0 in favor.

At this point Chairman Tholl asked Rep. Stohl about the fact that he had another Resolution to present which would be Resolution #6. Rep. Stohl said that based on what was discussed by the Delegation when they were in Concord didn't apply here at the County. Rep. King said that he wasn't aware of a discussion in Concord that was held by the Delegation relative to issues with the County. Rep. Richardson stated that there was not a quorum present at the meeting in Concord. It was a meeting to discuss information that was received from other county delegation members and that Rep. King was in attendance at that meeting and stormed out. Chairman Tholl stated that there had been a general discussion among some of the Delegation members, that it was a private discussion not a meeting. ~~The meeting was in regards to compensation for~~

~~County employees.~~ Rep. King suggested that Chairman Tholl set up a small sub-committee to meet with the Commissioners after the State budget is passed to discuss compensation issues. Chairman Tholl agreed. He went on to say that the issue he was referring to was an issue that was brought up about monies that were used and not brought forth for the Delegation's approval. Chairman Tholl said that it was brought up by several Delegation members that the Delegation was responsible for the funds and there was a suggestion that the Delegation control the transfer of funds over a certain amount, which is done in several other counties, whereby not allowing transfer of funds from line item to line item without the Delegation's approval. He said that this discussion came up due to an issue here in the County whereby funds that were approved for health insurance had been utilized for a pay raise for employees without coming to the Delegation. Rep. King agreed that the Commissioners did err and he is sure that it won't happen again.

At this point, Rep. Stohl asked the Chairman if the Delegation might adopt Resolution #6. Rep. Guay seconded the motion. Edith Tucker asked for the motion to be read to the public. Rep. Stohl read the resolution.

RESOLUTION #6

Whereas: The Coös County Convention has the power to raise County taxes and make appropriations for the use of the County; and

Whereas: The Coös County Commissioners are responsible for the day to day operation of the County; and

Whereas: From time to time it may be necessary to transfer funds appropriated for one purpose to augment appropriations for another; and

Whereas: The Commissioners and the Delegation are partners in oversight of the Coös County Budget:

Therefore be it Resolved: That pursuant to RSA 24:14, I, the Coös County Convention hereby authorizes a line item budget that the Coös County Commissioners obtain prior written approval from the Delegation before transferring to or from any line item in excess of \$500. The Coös County Commissioners are required to identify the line items whose appropriations will be reduced to cover the over-expenditure and obtain written approval from the Delegation before transferring to or from any line item. In any event, no department shall overspend their department's bottom line, nor shall they split expenditures among budget lines in order to avoid a line item transfer without the Delegation's approval.

A motion was made by Rep. Stohl, seconded by Rep. Richardson. ~~The roll call vote was 5-2 in favor.~~

Discussion in regards to Resolution #6 was held. Rep. Theberge said that what happens in the event of an emergency and the Delegation getting together to approve an over expenditure. Chairman Tholl said that in an event of an emergency a call could be placed to a Delegation member to obtain approval over the telephone. Rep. King said that the question that the Delegation should be asking is: "Is there a problem"? He said that he looked over the nursing home budgets and in 237 line items no departments had over spent their budget. There were a total of 10 line items that were over spent out of 237 line items. Rep. King said that the issue of retirement costs there is no control over and it isn't a discretionary issue. He said that medical and surgical supplies were over spent and would the Delegation deny that expenditure. He went on to point out that fuel costs were over expended. These are all things that there is no control over. He asked if Resolution #6 meant that every time the Commissioners feel they are going to over expend a line item that the Delegation needs to convene. Rep. King said that they function as a Delegation of 11. He said that based on his review of these over expenditures, does it rise to the level that the Delegation has to micromanage what the County Commissioners do. He said the budget was under spent by one million dollars. Rep. King stated that he sees nothing in the budget where the Delegation could reasonably say don't do this. He said that he would support this resolution if someone could tell him that the County was

being poorly managed. The County Commissioners were elected to do the job, let them do it. Commissioner Judd stated that part of the problem he would have with this was that in 2002 that for two of the County Delegation quarterly meeting there wasn't even a quorum. He said that if the Commissioners were going to have a \$500 or \$1000 limit, how many Delegation members were going to show up for a meeting to approve an over expenditure, especially in an emergency situation. Commissioner Judd said that he has been involved in town government a long time and it isn't reasonable to call a town meeting every time a transfer needs to be made from one line item to another. He said that if the Commissioners are doing such a bad job that he would agree to have the Delegation come and be at every Commissioners meeting. Rep. Stohl said that towns don't meet every quarter like the Delegation does to review the budget. He said that the Delegation doesn't need to meet every month to see if a line item is being over expended. Rep. Stohl said was it a big deal and then proceeded to enumerate the line items that were over expended: 2002 – 178 line item over expenditures, in 2001 – 138, and in 2000 – 174, and 1999 – 154. He said it wasn't a big deal and no one was doing anything wrong. He added that it just keeps the Delegation in the loop. He said that it is on the State Web page what the County Delegation's duties are-- "The County Delegation is primarily responsible for appropriating the funds necessary to support the many functions of the County government, thus it is the watchdog to ensure proper spending of taxpayers money which is collected primarily from property taxes". He said that all this resolution is saying is for the Delegation to do their job. He said it is not circumventing anyone's power and it is not micromanaging a thing. Rep. Stohl said all it is doing is letting the Delegation know what is going on. He said that in some counties that if you want to hire employees the Delegation tells you how many employees you could hire. He said that in some counties if you want to do a performance audit you have to come to the Delegation for the money to do a performance audit. Rep. Richardson said that this resolution is not micromanaging. He said that it is making the Delegation aware of where the money is being spent. He said that is what he was told the Delegation was here to do. He said that there shouldn't be a problem in the beginning of the year, that it would be the end of the year where there might be a problem to transfer money over. Rep. Guay agreed. He said that the Delegation should look at line items. Rep. Woodward asked what is a line item? He said when you go through a town budget and you raise "x" amount of dollars for general government and he said that within that general government you can have 30 or 40 line items, and that within the law you can legally spend more than 10% of the line item, but not more than 2% of the total budget. He asked is there a law like that that pertains to the County. Chairman Tholl said that most towns do not operate on a line item budget. He said the County operates on a line item budget, as does the State. Rep. King stated that there is a statute that says unless otherwise ordered by the County Convention that whenever it appears that the amount appropriated for a specific purpose will not be used, the County Commissioner may use such funds to augment other appropriations, if necessary, provided that total payments for all purposes do not exceed the full sum of the appropriation.

Sue gave an example of when the elevator shaft broke 3 years ago we did not have the money but we needed the elevator to transport the residents and Pine State was at the nursing within 3 hours. Sue asked that if this were to happen, would she have to call every member of the Delegation before she could authorize this kind of repair. She emphasized that all departments work hard to stay under the appropriations. When preparing budgets, we try to foresee retirements so we can budget for payment of accrued time but there are times that employees decide to retire during the year. Employee policy states that they will be paid accrued sick time and personal time. Would Sue need to call each delegation member to authorize something that is part of a labor contract/employee policy that states that we must pay the accrued time? Rep. Stohl stated that in order for employees to receive this benefit that they need to give two weeks notice and Sue should be able to reach the members of the Delegation in those two weeks. Sue asked if she had to call each member or certain members. Chairman Tholl stated that there was not a procedure set at this time. Normal procedure would be that the executive board would handle this and in this case the executive board is the delegation. He does think that it would be necessary in his personal opinion where Sue would not have to call each member personally. He could be called and if he were not available then call Rep. Stohl and it could be done in a timely manner. Rep. Stohl stated that the resolution indicates to call the delegation. The delegation has the power to set up a system for emergency situations. Superintendent Brown asked how this would work if in an emergency situation an inmate suffered a heart attack at 1 or 2 o'clock in the morning does he tell the ambulance and/or hospital not to do what is

necessary because he needs to contact the delegation? Does the Delegation expect that this resolution mean he needs to get authorization instantly or just in a timely manner? Rep. Stohl replied in a timely manner rather than instantly. If this were to happen at the end of the year and he is at his last dollar, he should go ahead and do it and call the delegation afterwards and tell them what he had to do. Rep. King stated that RSA 24-15 reads as follows: If any county commissioner or elected or appointed county officer, in this case Norm Brown, is found in a prosecution for violation of RSA 643:1 to have paid or incurred any liability for the payment of any sum of money contrary to this section, it shall be prima facie evidence that such county commissioner or officer has knowingly refrained from performing a duty imposed by law. So, Rep. King continued that Supt. Brown would be crazy to do that and assume that the Delegation will okay it. Chairman Tholl expressed that this is the reason they are doing this because for years and years everyone in the county has been violating that statute. At this time, Rep. King stated that if this resolution passes and this may be the last time they meet as a group, he recommends that the Chair appoint a 3-member executive committee to perform the functions of the delegation under this resolution. The Chair agreed and Rep. King made it a motion and Rep. Richardson seconded. The Chair asked that Rep. King take a voice vote to amend this motion to agree that there be a committee appointed by the Chairman to handle these situations regarding expenditures that arise that are in excess of the budgeted line item. There was discussion on how many delegates should be appointed to the committee. Rep. Theberge asked if \$500 was reasonable. Chairman Tholl stated that he knows of a county where there is no amount. Chairman Tholl asked for a voice vote on the amendment. On a voice vote all agreed and none were opposed. The amendment passed. The question was now on Resolution #6 as amended. The Chair then asked that the clerk call the roll. Resolution #6 as amended passed 5-2.

Chairman Tholl asked that the delegation entertain the idea on being on this executive committee. Anyone interested in being on this committee should let him know and he will take care of it before he leaves today.

Rep. King expressed that he is disappointed that there seemed to have been very important business discussed by certain Delegation members in Concord and not all members of the Delegation were present and he hopes that in the future all members of the Delegation be included in these discussions. Chairman Tholl agreed that this was not an organized discussion and will try to do so in the future.

The Chair accepted a motion from Rep. Richardson to adjourn; seconded by Rep. Theberge. The meeting adjourned at 6:00 p.m.

Respectfully submitted,

Rep. Frederick W. King

**COÖS COUNTY
DELEGATION MEETING
Cabot Motor Inn - Lancaster, NH
July 30, 2003, 10:00 a.m.**

Present: Reps. John Tholl – Chair, Eric Stohl – Vice-Chair, Fred King - Clerk, Larry Guay, Ed Mears, Richard Poulin, Leighton Pratt, Herbert Richardson, Robert Theberge, and David Woodward.

Also present: County Commissioners Thomas Corrigan, Burnham Judd, and Paul R. Grenier, County Administrator Suzanne Collins, County Treasurer Donald Bisson, Superintendent of Corrections Norman Brown, County Sheriff Alan Tardif, Office Administrator Gail Coletti, Department of Corrections employees, and members of the press.

PUBLIC HEARING

At this time, the Public Hearing on the 2003 Coös County Supplemental Budget began. Sue Collins, County Administrator reviewed the appropriations needed. First, she reviewed the SEA/Coös County

Collective Bargaining Agreement that was ratified by the SEA/Department of Corrections on June 3, 2003 and ratified by the Commissioners on June 4, 2003. Sue reviewed the items agreed upon by the County and the SEA that included a 2% wage increase effective January 5, 2003, a 10-step salary schedule, weekend premium increase, and health insurance increases. The total package cost is \$23,800. Sue then gave the Delegation members a copy of the 2003 Cost items schedule for their review. At this point, Rep. King asked if it was his understanding that now all County employees will be the same based on the number of steps in their salary schedules. Sue explained that she will be reviewing that issue a little later in her presentation, as there are other jobs in the County that were only at 8 steps and the salary schedules were adjusted to reflect 10 steps. Rep. King asked that once this budget is approved and the contract is approved every employee would be at 10 steps. Sue replied that was correct.

Sue Collins then reviewed HB663, which was passed into law on July 1, 2003 without the Governor's signature. HB663 institutes a 6% nursing facility quality assessment on Medicaid revenues. This became effective as of May 1, 2003. The total assessment cost is \$312,000 based on the projected Medicaid revenue for 8 months @ 6% for both Coös County nursing facilities. Sue explained that this \$312,000 should be more than doubled in what the County will get in the return and she will discuss that on the revenue side of the supplemental budget. Edith Tucker asked Sue if this 6% would be effective next year. Sue said yes it will and will be budgeted for 12 months in 2004 and not the 8 months as for this year.

Other wage adjustments were discussed and Sue explained this is what Rep. King was referring to earlier about the 10-step job classifications. All County job classifications will be on a uniform wage schedule. This changes any remaining 8-step schedules to 10 steps. The total cost for these wage adjustments in all County departments is \$32,900. Sue stated that the Commissioners approved this in March, but they knew that the County would need a supplemental budget because of HB663 and waited to present the uniform 10-step wage adjustment proposal at the same time. These wage adjustments will be retroactive to January 5, 2003. Chairman Tholl asked about employees who are in the 8-step wage schedule now and if they automatically go to the 10th step. Sue explained that they would go to the 10th step if the employee would have been at Step 10 if a ten-step schedule had existed at the time of their service date. She explained that these steps were 25-cent an hour increases for each of the 2 steps. Chairman Tholl stated he understood that but didn't like it. CO Dillon asked that if an employee's wages have been frozen for a few years that they would go to the 10th step. Sue stated that was correct. Rep. Guay asked about difference in the amounts of the Nursing Hospital proposed wage adjustments for \$13,000 and the Corrections (non-union) proposed wage adjustments for \$8,200. Sue explained that at Corrections non-union involves three sergeants, three corporals, and one superintendent. The Nursing Hospital includes several department heads, nurses and the administrator. She explained that there are some employees in this category who aren't eligible because they are not even at Step 8 yet. Sue stated that this is the funding for only those who are at Step 8.

Sue then presented the next item in the supplemental budget, which is a tuition loan program for the County nursing facilities to "grow our own nurses" because of the nursing shortage that not only the County is experiencing, but the shortage is being felt statewide and throughout the nation. This is to establish a program for current employees to become an RN or LPN. There will be criteria that employees must meet and payback to the County is a minimum of 2 years employment (min. 32 hours) for each year of tuition that is paid by the County. The appropriation for this program is \$30,000. Rep. Theberge asked if all of the criteria were in written form. Sue explained yes they were and that there would be a contract between the employee and the County. Rep. Poulin talked about the GPA of 3.0 and if it was too high and should the GPA be lessened. Sue went on to say that the Commissioners approved this program, but it needs to be funded through this supplemental budget. Sue stated that it might not even get up and going this year because the classes at the NH Technical Institute in Berlin are full and it is not known if they will have an instructor to open another class.

Other items in the supplemental budget are: CCNH – Berlin / Office Manager Retirement -Training Time; Victim Witness resignation accrued time, Department of Corrections legal services for the 2004 CBA negotiations beginning August 7, 2003; Department of Corrections Medical Services / Prescription Drug

costs; Department of Corrections Electronic Monitoring / greater usage; and the County Farm / equipment and vehicle repair. The total for these items is \$50,100. Rep. Stohl asked who was on the County negotiating team and Sue told him that she was, as well as Julie Brunault from Human Resources/Payroll and Gail Coletti as recorder. She went on to explain because this year the entire contract was open including language the Commissioners approved hiring a labor specialist as chief negotiator. Sue will also sit on the County negotiating team this year along with Supt. Brown and also a recorder. Sue also informed the Delegation that the reason she is not going to be chief negotiator is that she is the chief negotiator for the County on the AFSCME contract at the Berlin Nursing Home which is also open this year. She said that it would be very difficult for her to do 2 full contracts. Rep. Stohl asked if the amount under legal services for negotiations (\$10,000) was just for the Department of Corrections. Sue stated that it was. He then asked how many employees this included. Sue replied this included 12 employees. Rep. Stohl stated that Colebrook Academy negotiated with 54 full time employees and they do not have a paid negotiator come in. Sue explained that the County has not had a paid negotiator in years, but this year with two full contracts up for negotiation and with her duties as Nursing Home Administrator and County Administrator, she just cannot do both contracts. She went on to say that whether you are negotiating 12 people or 100 people the contract language and negotiations is the same. Rep. Stohl stated that he was only saying that these elected people on school boards who only get paid \$1000 a year and two or three school board members are on the negotiating team. When they have a question for a lawyer they call him. They don't have the lawyer at the table, which is much cheaper. Rep. King stated that he used to negotiate school contracts and some of the contracts he inherited were not correct. He went on to say that contract negotiating is a technical business and the contracts are very complicated when you start from scratch and there are always a lot of questions. Rep. King stated that the person the County plans to retain is not a lawyer but a retired Human Resources person from Bell Atlantic who is a labor negotiator. He stated that he thinks this is money well spent when you have to do full contracts and when you get something into a contract that you don't like, it is very difficult to get it out and that you are better off making sure you get it done right the first time. Rep. Guay talked about his concerns about the correctional officers salaries. Sue explained that this is just a supplemental amount to their regular salaries that is being added to the budget and not their total salaries. He then went on to ask about the County Administrator's salary. Sue told him it was \$35.99 per hour for a 40-hour week but she works many more hours than 40 each week. Rep. Guay went on to say that he felt the correctional officers were not being paid enough. Sue went on to explain that the County Administrator and the Farm Manager are the only two employees who receive payment for the weeks of vacation that they do not take each year due to the demands of their position. Rep. Guay also asked Sue if she received \$35.99 when she attended conferences. Sue stated that she is on salary and does receive the \$35.99 an hour. Edith Tucker asked what the County Administrator received for pay when at conferences. Sue explained that if the conferences were work related then it was the regular 8 hours a day salary, which is what any employee receives who attends a work-related conference.

Supt. Brown addressed the Department of Corrections/Medical Services. He explained that the Department of Corrections doesn't get to pick and choose who are sent to their facility. Some of these prisoners have extensive medical issues that require expensive medications. Based on the medical situations of some of the inmate population at the Correctional Facility, prescription medications are running quite expensive, which is why a request for additional funds is being requested.

Rep. King asked that if these items, if the County wasn't asking for a supplemental budget, that line item transfers would be asked for from the Over Expenditure Committee of the Delegation. Sue stated that was correct.

The next item under appropriations in the supplemental budget is Grants. Sue reviewed the 6 grants in the budget, which are NH Dept. of Agriculture – Manure Pit; NH DRED – Great North Woods; NH Highway Safety – Seat Belt Patrol; NH Fish & Game – Off Highway Recreational Vehicle (OHRV); US Dept. of Justice – Bullet Proof Vests; and NH Emergency Management – Domestic Preparedness Equipment. The total grants costs are \$29,700, which are offset under the revenues section.

That last item under appropriations in the supplemental budget is the Unincorporated Places, which included Fire Services - Pinkham's Grant (non-reimbursable fires); Education - Cambridge & Wentworth Location (additional students); and County Taxes 2003 actual (vs. estimate). The total for Unincorporated Places is \$37,800. Rep. Guay asked about Fire Services in Pinkham's Grant and who paid for the services. Sue explained that it is ultimately paid in the property owner's taxes in Pinkham's Grant.

The total supplemental budget is \$516,300.

Sue then reviewed the revenue offset for the supplemental budget. The total supplemental revenues are \$516,300.

Edith Tucker asked what the total budget was that this supplemental was being added to. Sue explained that it was \$21,904,293.

With no further questions the Public Hearing was closed.

DELEGATION MEETING

There was a brief discussion about HB663 and the fact that the County could net \$1M if all goes the way it is expected to.

Chairman John Tholl then opened the meeting. The Clerk called the roll. There were 10 members present.

Chairman Tholl asked for a motion to approve the minutes of the May 2, 2003, Quarterly Meeting. Rep. King made a motion to approve the minutes. Chairman Tholl seconded the motion. All approved 10-0.

Rep. King made a motion to approve the cost items agreed to by the Coös County Commissioners and Local 1984 SEA/Coös County Department of Corrections totaling \$23,800. Chairman Tholl seconded the motion. At this point Rep. King stated that he would like to commend the Commissioners and the Corrections employees for their hard work to reach an agreement with the County. He said that the County's policy has been to treat all County employees equally. Rep. King stated that he was disturbed about some of things he had read in the SEA newsletter about the Corrections officers not being appreciated. He stated that while there might be disagreements, there is no disrespect. Rep. King stated that the issue that gets lost in negotiation discussions is the County taxpayer. He went on to discuss the costs faced by County taxpayers in Coös County to fund County government in comparison to a community in Rockingham County. Rep. King stated that he felt the comments made in the newsletter were unfair and that a little respect goes both ways and he hoped that would get everyone through the next set of negotiations. Rep. Guay expressed his comments about the wages of the corrections employees and also thanked them for all the hard work they do.

The following resolutions were read by the Chair for approval:

RESOLUTION #1

Be it resolved by the Coös County Delegation duly convened on this 30th day of July, 2003, that cost items agreed to by the Coös County Commissioners and Local 1984 SEA/Coös County Department of Corrections totaling \$23,800 are hereby approved.

Rep. King made a motion to approve resolution #1 as read. Rep. Tholl seconded. The roll call vote was 10-0 in favor.

RESOLUTION #2

Be it resolved by the Coös County Delegation duly convened on this 30th day of July, 2003, that a supplemental appropriation in the amount of \$516,300 for the fiscal year ending December 31, 2003, is hereby approved.

Rep. Mears made a motion to approve the supplemental appropriation as presented. Rep. King seconded the motion. The clerk called the roll and resolution #2 was approved 8-2.

A brief discussion was held about the costs of the manure pit at the County Farm. Rep. Theberge asked about the repairs and suggested that in next year's budget that replacement costs be added to repair the manure pit correctly. Commissioner Judd expressed his concern about how long the County Farm might be in operation given the situation of dairy farming in the North Country. At this point, Chairman Tholl called for a vote on Resolution #3.

RESOLUTION #3

Be it resolved by the Coös County Delegation that the sum of \$516,300 is hereby adopted as the estimated income from various sources for the fiscal year ending December 31, 2003.

Rep. Guay made a motion to approve the estimated income from various sources as presented. Rep. Stohl seconded the motion. The clerk called the roll and resolution #3 was approved 9-1.

The Chair then took up the Second Quarter Financial Statements of 2003.

Second Quarter Expenditures - Rep. Richardson expressed his concern that the budget figures being reviewed were not a reflection of what had just been voted upon. Chairman Tholl explained that the figures were based on the budget to June 30, 2003 and the amended budget just voted on would be reflected in the next quarter.

Second Quarter Revenues - No questions.

Chairman Tholl asked for a motion to be made to approve the 2nd Quarter Expenditures for Coös County. Rep. King made the motion to approve the 2nd Quarter Expenditures. Rep. Woodward seconded the motion. All approved 10-0.

Chairman Tholl asked for a motion to be made to approve the 2nd Quarter Revenues for Coös County. Rep. Theberge made the motion to approve the 2nd Quarter Revenues. Rep. Woodward seconded the motion. All approved 10-0.

Second Quarter Expenses for the Unincorporated Places - Rep. Guay asked about the full expenditure under Forest and Land Management. Sue explained that this is a yearly contract with the Department of Resource and Economic Development, who are the County's eyes and ears in the unincorporated places and that they requested their funding in one lump sum. Rep. Richardson asked about the overdrawn amount under Fire Protection Services that was discussed in the supplemental budget presentation in regards to Pinkham's Grant. Sue explained that this line item (Fire Protection Services) is for all the unincorporated places, which have used very little if any of their fire protection monies. The one unincorporated place that is short is Pinkham's Grant.

Second Quarter Revenues for the Unincorporated Places – No questions.

Chairman Tholl asked that a motion be made to approve the 2nd Quarter Expenditures and Revenues for Coös County Unincorporated Places. Rep. King made the motion to approve the 2nd Quarter Expenditures and Revenues for the Unincorporated Places. Rep. Richardson seconded the motion. All approved 10-0.

The next item on the agenda was legislative issues. At this point, 2003 legislative issues have not been wrapped up pending approval of the Governor's budget. Edith Tucker asked the Delegation members if they would keep the press informed of any sub-committees that they sat on so that the residents of Coös County could be kept informed of their representative's activities in legislature. Edith also asked for the Delegations' e-mail addresses so that she could publish it. Rep. King stated that a lot of committees had not been appointed yet. Rep. Theberge and Stohl stated that they are on the snow machine study group,

which will meet August 12. Chairman Tholl stated that by the end of August is when the legislature will start "gearing up". Rep. Richardson stated that he liked receiving e-mails and wanted to hear from the people of the County and really listens to what they have to say. He also stated that he, Rep. Guay and Rep. King sat on the New Hampshire-Canadian Trade Council committee and Rep. Guay gave an outline of what the Council was about. Rep. Guay also stated that he was involved with the Veteran's Tax bill (SB 45), which was signed by the Governor.

At this point, Rep. King excused himself for the meeting.

Chairman Tholl also asked to state that the e-mails he received from Coös County residents were extremely helpful and important.

Other Business - Gail Coletti, Human Services Administrator requested approval of a line item transfer for an over expenditure in the Children Youth and Services budget. Rep. Stohl made a motion to approve the transfer. Rep. Theberge seconded the motion. All approved 9-0. Rep. Theberge asked if the Delegation would be interested in upping the \$500 over expenditure limit to \$1000. It was discussed, Commissioner Grenier recommended leaving it as-is for this year and no motion was made. The over expenditure limit will remain as is. Commissioner Grenier thanked the Delegation for their diligence and approval of HB663, which is a great benefit to the County.

County Sheriff Al Tardif discussed the issue he had with unnecessary transports for court hearings when video sentencing can be done and that by obtaining the cooperation of the Berlin State Prison a real cost savings could be seen by the County. Chairman Tholl stated that he would get in touch with Commissioner Phil Stanley and discuss these issues with him.

With no other business, Chairman Tholl asked for a motion to adjourn the meeting. Rep. Woodward made the motion to adjourn. Chairman Tholl seconded the motion. All approved 9-0. The meeting adjourned at 11:40 a.m.

Respectfully submitted,

Rep. Fred King, Clerk

**COÖS COUNTY DELEGATION
North Country Resource Center - Lancaster, NH
November 7, 2003, 10:00 a.m.**

Present: Reps. John Tholl - Chair, Eric Stohl - Vice-Chair, Fred King - Clerk, Mark Brady, Ed Mears, Richard Poulin, Robert Theberge, and David Woodward.

Also present: County Commissioner Burnham Judd, County Administrator Suzanne Collins, Nursing Home Administrator Jeannette Morneau, Superintendent of Corrections Norman Brown, County Register of Deeds Carole Lamirande, County Sheriff Alan Tardif, Office Administrator Gail Coletti, and members of the press.

Guests: Peter Riviere, Normand Charest, Larry Rappaport, Beano Lamontagne, Matt James, all economic development advocates for Coös County Economic Development Corporation.

Chairman John Tholl opened the meeting at 10:07 a.m. The Clerk called the roll. There were 8 members present.

Chairman Tholl asked for a motion to approve the revised minutes of the July 30, 2003 Quarterly Meeting. Rep. King made a motion to approve the minutes. Rep. Stohl seconded the motion. All approved 8-0.

Third Quarter Expenditures - Rep. Theberge asked about the percentage expended for the Berlin Nursing Home Capital Outlay being 100.18%. Sue explained that all projects for the Nursing Home were complete and the final total was \$45 over the anticipated amount. Rep. King said that it appears that the State Programs will be generating a surplus and that he assumed all the bills were paid through the nine months. Sue explained that the bills were paid through August, as the State is usually two months behind in their billing. Sue also stated that there will be a surplus in State Assistance Programs at the end of the year due in part to one of the 3 Medicaid funding sources that she would be discussing with the Delegation. FMAP (Federal Medicaid Assistance Percentage, that paid 50% towards certain Medicaid programs as of April 1, 2003 began paying 52.95%. This should save the county about \$180,000 each year. This is an 18-month program – 9 months in 2003 and 9 months in 2004 unless it is reauthorized in Washington to last longer. Sue also stated that another reason that is causing less expenditure in this area but is causing a problem elsewhere in the budget is the occupancy at the West Stewartstown Nursing facility. Presently there are only 72 beds filled in a 97-bed nursing home. Provider Payments has gone down a little also. Of course, the County is receiving less in Medicaid reimbursements because the occupancy rate is down. All this ties into Intermediate Nursing Care being less, as well as the per diem rate as a result of the State's budget neutrality. Rep. King also discussed that both Nursing facilities were down on their expenses and was this due to the low occupancy rate, at least for West Stewartstown. Sue agreed that this was a factor and explained that residents have been rearranged to different floors and licensed staff hours have been cut back, as well as LNA staffing hours. Sue went on to say that West Stewartstown is saving about 400 hours a week in staffing time. Chairman Tholl asked for a motion to be made to approve the 3rd Quarter Expenditures for Coös County. Rep. King made the motion to approve the 3rd Quarter Expenditures. Rep. Woodward seconded the motion. All approved 8-0.

Third Quarter Revenues - Rep. King asked the Sheriff if he would explain why the Sheriff's Dept. revenues were down. Sheriff Tardif explained that the Sheriff's Dept. didn't get the contract for the Coleman Construction job on Rte. 3, which was one of the reasons why special detail revenues were down. He stated the Sheriff's Dept. is being very aggressive seeking out special details. Sheriff Tardif went onto say that juvenile transports and civil process are down, but these aren't areas where business can be "drummed up". Rep. King asked about the extra cruisers and how were they being utilized with only 4 full time employees (including the Sheriff). Sheriff Tardif explained that the 2 backup cruisers are used for the Forest Service patrols and on the weekends by the part time deputies. He said that one spare cruiser is kept in Lancaster and one at the Berlin Police Dept. Rep. King asked if these 2 additional cruisers are only used as Sheriff Tardif stated. Sheriff Tardif replied that was correct that private vehicles are no longer used by part time deputies, as the liability is just too high. Rep. King asked about several of the grants, in particular the Victim Witness grant. Sue explained that this grant is based on the State Fiscal year and that the County starts collecting on this grant in July when the new State Fiscal year starts.

Sue discussed the concerns of not receiving the Medicaid Proportional Payment, which the County normally receives in June and when the 2003 budget was planned ProShare was included with the very secure knowledge that the County would receive these funds. Also the bed assessment waiver as determined by HB 663 is also held up in Washington. Sue explained that getting these waivers passed is being worked on very aggressively and the NH Association of Counties is working with the Counties' consultant in Washington who says that the bed assessment waiver "meets the full detail of the law" and that these parties were working together through a conference call this morning to provide assurance that the State is not spending the Medicaid funds on non-Medicaid item, which is happening in some of the other states. Rep. King stated that the Delegation should not lose sight of the fact that the fault did not start in Washington, but started in Concord. Discussion continued about the adverse affect this has on the County and the County taxpayers, who ultimately pay for the deficit in the County budget. Sue talked about the amounts the two nursing homes receive for Medicaid beds per day and that in Berlin; the Nursing Home is receiving approximately \$10 a day less than it did last year at this time. Rep. Theberge thanked Fred for all his work on HB 663. He also asked about the revenue for the Register of Deeds. Carole Lamirande, Coös County Register of Deeds explained the large amount of revenue is due to the large amount of documents that have gone through the Register thus far in 2003. She stated that over 8000 documents have been processed and she anticipated the total to be approximately 8400 by year end.

Chairman Tholl asked for a motion to be made to approve the 3rd Quarter Revenues for Coös County. Rep. King made the motion to approve the 3rd Quarter Revenues. Rep. Brady seconded the motion. All approved 8-0.

Third Quarter Expenses for the Unincorporated Places - There were no questions.

Third Quarter Revenues for the Unincorporated Places - There were no questions.

Chairman Tholl asked for a motion to be made to approve the 3rd Quarter Expenditures for Coös County Unincorporated Places. Rep. Stohl made the motion to approve the 3rd Quarter Expenditures for the Unincorporated Places. Rep. Theberge seconded the motion. All approved 8-0. Chairman Tholl asked for a motion to be made to approve the 3rd Quarter Revenues for Coös County Unincorporated Places. Rep. King made the motion to approve the 3rd Quarter Revenues for the Unincorporated Places. Rep. Stohl seconded the motion. All approved 8-0.

Sue asked for the Delegations' continued support in getting approval of the bed assessment waivers and Medicaid Proshare monies. Rep. Theberge asked if it would be appropriate for the Delegation to send letters to Senators Gregg and Sununu reiterating the need for their assistance in getting the bed assessment waivers and the Medicaid ProShare monies approved in Washington. Commissioner Judd stated that he talked to Senator Gregg's office this week about this matter, but that he thought a letter from the Delegation would certainly be helpful and suggested that one be drafted on behalf of the Commissioners, also. Commissioner Judd also commented on how hard the Association of Counties was working on this. Rep. Stohl commented that maybe through the Association of Counties all the NH Counties could write to the Senators for assistance. Rep. Theberge stated he had talked to Senator Gregg and Sue stated she had also talked to him when he was in Pittsburg several weeks ago about this issue. Chairman Tholl stated he did not think it would be inappropriate. Edith Tucker asked if Coös County was more adversely affected than the other counties. Chairman Tholl replied yes, because Coös County has two nursing homes. Sullivan County is also a rural county and this was a big problem for them too.

Other Business - Peter Riviere from the Coos Economic Development Corporation (CEDC) spoke with the Delegation about considering an appropriation for CEDC in the 2004 budget. It is their feeling that the County and CEDC should work together to promote economic development in Coös County. Mr. Riviere stated that right now without working with the County the CEDC would not be able to keep "their doors open" because of lack of funding. They are looking to other funding sources, but wanted to approach the County for more sustainable financial support. Discussion continued about the different types of assistance CEDC has offered to the Coös County residents, as well as their efforts to encourage businesses to look at Coös County to establish their business. He stated that many services CEDC does not charge for. For example, they provide assistance to new businesses looking for lending institutions to assist in financing their operations. Mr. Riviere went on to say that operating expenses for CEDC were approximately \$85,000 - \$100,000 and the funding they would be looking for as part of the Coös County budget for 2004 comes to \$50,000. Lengthy discussion began about the need for an organized economic development plan for Coös County. High-speed Internet access was agreed upon as being vital in Coös County to attract economic development. Rep. Theberge stated he was pleased to see that high-speed access was coming into sections of Coös County. Rep. King stated that he believed the County should consider being involved in economic development. There needs to be someone working on economic development everyday. He stated that economic development should be a coordinated effort from a central location. It was mentioned that Belknap County had an economic development program and it was very successful. Rep. King stated that on Sunday he would be attending a regional meeting in Bangor on economic development. Rep. Brady stated that he fully agreed with Rep. King and that technical infrastructure was necessary. He said he was not adverse to recruiting new business from the southern part of the State. Peter Riviere stated that trying to get companies to come to Coös County doesn't seem to work well and consideration to "organically" grow what is already in the County should be considered. Rep. Poulin agreed that broadband was a necessity and that having cultural outlets would also be an attraction to promote companies to choose Coös County for their business location. Peter Riviere agreed that social activities were a high priority when

prospective business were surveyed and mentioned Littleton and their cultural arts development. Rep. Mears agreed that there is a definite need to diversify the economy in Coös County and also agreed that technical infrastructure was a necessity. He also stated that a good coordinated effort was needed between all the economic development groups in the County. Normand Charest, also of CEDC spoke to the Delegation that he was looking forward to the County forming a partnership with CEDC. Rep. Theberge commented that Coös County is the “old” New Hampshire and is a gem to be polished and he looked forward to promoting helping businesses/people that were already here in the County.

Rep. Brady asked Peter Riviere if the CEDC has a comprehensive economic development plan for the whole county. Peter stated that they have some of the pieces of a plan but do not have any designated businesses to seek out. Strategies to come up with “homegrown” plan were also one of the pieces of a comprehensive plan. Rep. Tholl agreed that the County and the region need to work together. Commissioner Judd stated that the Commissioners had budgetary concerns in regard to the County supporting a CEDC appropriation. He stated that he believes in economic development, but at the same time also needed to look at the bottom dollar. Larry Rappaport, Colebrook Selectman discussed the fact that the County Extension service is funded at \$160,000 a year and feels that economic development need to be strongly considered. Matt James, a local engineer, who relocated to Lancaster from Baltimore, MD, stated that he valued the quality of life in Coös County, strongly supported economic development, and that the need for a technical infrastructure was the key to encouraging economic development in Coös County.

The discussion on economic development continued. Rep. King discussed a bill that he was co-sponsoring, SB 73, which has to do with enterprise zones. He stated that the County needed to have a voice on economic development and to articulate the needs of Coös County. Rep. Woodward stated that before the County can ask for assistance from outside factions it should show that it is willing to help itself first. He stated that in many cases “you have to spend money to make money” and talked about his time and money investment in turning his home into a country inn. Rep. Theberge agreed that the County must first show it is helping itself before asking assistance from others. Rep. Brady wished Rep. King luck on getting SB 73 passed and recommended that the Delegation see a comprehensive economic development plan before the Delegation would agree to fund the \$50,000.

At this time Peter Riviere thanked the Delegation for their time and consideration and also reiterated to the Delegation that the CEDC was seeking funding from other sources, as well as seeking support from the County.

Also under Other Business, Chairman Tholl commented that he had received a fax from the Mt. Washington Regional Airport Council inviting the Delegation members to their dinner.

Chairman Tholl then asked to address an issue in regards to complaints he had from some of the towns about the Register of Deeds no longer taking personal checks. Discussion was held on the inconvenience to the towns because of the Registry not taking personal checks and that it was a disservice to the towns in the County. Commissioner Judd stated that the Town of Pittsburg also had concerns about the Registry not taking personal checks because Pittsburg does not have ready access to a bank to obtain bank checks or money orders. Rep. Theberge asked if there have been a lot of problems with accepting personal checks. Chairman Tholl asked to remind the Registry that it was here to serve the public. Rep. Poulin suggested the Registry look in to acquiring “Telecheck” which has the ability to approve personal checks on the spot. Carole Lamirande, Register of Deeds, addressed the Delegation and stated that she had some confusion about this issue. She stated that it was her understanding that she was elected to do a job for the County and was doing that job to the best of her ability. She went on to explain that the Registry did have a State Tax Stamp check bounce and that the Registry has spent a lot of time and energy collecting payment for bounced checks in the past. Ms. Lamirande commented that the Registry charged \$10 as a returned check fee, which was less than the bank charged. It was commented that she should be charging what the bank does. She also stated that it was the responsibility of the Registry to get the County and State their money for documents processed. Ms. Lamirande stated the Registry has been very cooperative and lenient with the towns when they do not have ready access to a bank. Chairman Tholl stated that it was inappropriate

not to bill the towns and that County government was here to serve the people, not just to make money. Rep. Woodward asked Ms. Lamirande if she had approached the County Commissioners about this decision not to take personal checks based on the magnitude of the decision. Ms. Lamirande stated that according to the RSA's she did not need the Commissioners' permission to institute a change such as this. Rep. Woodward stated that Ms. Lamirande not seeking Commissioners' approval was really a concern for him and would review the RSA's pertaining to the Registry. Rep. Theberge stated that he did not feel that this Delegation meeting was the proper forum for this discussion and that if the towns and/or other members of the Delegation had an issue with the Registry, they should meet with Ms. Lamirande at another time. Chairman Tholl stated that the issues of the Town were also the issues of the County and affects the County taxpayers. Rep. Poulin again reiterated the convenience of "Telecheck". Rep. Mears agreed with Rep. Theberge that this meeting was not the forum for such a discussion with the Registry. Ms. Lamirande stated that she would revisit the Registry's decision not to take personal checks, especially in regards to State Tax Stamp checks. Rep. Woodward asked Ms. Lamirande to clarify when the Registry changed its returned check fee from \$10 to \$20. Ms. Lamirande stated the Registry changed it this past September. There was no further discussion about the Registry.

Sue asked the Delegation for their approval on several budget over-expenditure transfers. There were 2 in the Corrections Department, 1 in the Nursing Department at W. Stewartstown, 1 in Dietary at W. Stewartstown, and 3 in the Human Services Department. Chairman Tholl asked for a motion to approve the over-expenditure transfers. Rep. Brady seconded the motion. All approved 8-0.

With no other business, Chairman Tholl asked for a motion to adjourn the meeting. Rep. King made the motion to adjourn. Rep. Woodward seconded the motion. All approved 8-0. The meeting adjourned at 12:15 p.m.

Respectfully submitted,

Fred King, Clerk

**COÖS COUNTY
DELEGATION MEETING /
PUBLIC HEARING
PROPOSED BUDGET 2004
The Cabot Motor Inn – Lancaster, NH
December 6, 2003**

Present: Reps. Fred King, Ed Mears, Leighton Pratt, Eric Stohl, Robert Theberge, David Woodward; Commissioners Thomas Corrigan, Burnham Judd and Paul Grenier, County Attorney Pierre Morin, County Treasurer Donald Bisson, County Administrator Suzanne Collins, Chief Deputy Keith Roberge, Corrections Superintendent Norman Brown, Register of Deeds Carole Lamirande, Berlin Nursing Home Administrator Jeannette Morneau, Administrative Assistant Linda Harris, Cooperative Extension Forester Sam Stoddard, representatives of agencies supported by the County, members of the press and the public.

DELEGATION MEETING

Representative Stohl called the meeting to order at 10:03 a.m. He stated that Chairman Tholl could not be present because of a previous engagement. He then asked Rep. King to call the roll. Six members were present. Rep. Stohl asked County Treasurer Donald Bisson to read Resolution #1 to the members of the delegation.

RESOLUTION #1

Be it resolved by the Coös County Delegation duly convened on this sixth day of December, 2003, that since the monies in the treasury of the County of Coös are insufficient to meet the demands upon the same and the sum of Seven Million Dollars (\$7,000,000) being the

projected amount necessary for the purpose of operating the county for the Fiscal Year 2004, the Coös County Treasurer is hereby authorized to borrow up to \$7,000,000 upon order of the County Commissioners pursuant to RSA 29:8.

A motion was made by Rep. Pratt, seconded by Rep. Theberge. The roll call was 6-0 in favor.

Rep. Stohl continued with Resolution #2 –

RESOLUTION #2
Authorization for Coös County to pay 2004 Expenses
(RSA 24:15)

Due to timing differences, the County runs without an approved operating budget during the months of January, February and part of March. Historical figures demonstrate that the January through March expenses will total approximately \$5.5 million dollars.

Since RSA 24:15 states that no County Commissioner or elected or appointed official shall pay, or agree to pay, or incur any liability for the payment of any sum of money for which the County Convention has made no appropriation.

At this point, Rep. Stohl asked that someone enter a motion to accept resolution #2 as read and to continue the last paragraph of the resolution.

A motion was made by Rep. King, seconded by Rep. Mears. Rep. King continued with the resolution:

I move that we, the County Convention authorize the County to spend up to \$5.5 million for the 2004 expenses during the months of January, February, and March in anticipation of the subsequent approval of the 2004 budget. Further that the \$5.5 million be allocated proportionately to the line items based on the 2003 approved net appropriations to fund like operating and personnel expenses in existence as of 12/31/03.

Rep. Stohl asked Rep. Mears if he concurred his second and he said yes. A roll call vote was taken on Resolution #2 and all voted in favor.

The meeting continued with a request from Supt. Norman Brown for budget line item transfers in the Corrections Department budget. A motion was made by Rep. Theberge, seconded by Woodward. The roll call vote was 6-0 in favor.

The Berlin Nursing Home Administrator, Jeannette Morneau, also had requests for budget line item transfers in the nursing home budget. A motion was made by Rep. Woodward, seconded by Rep. Theberge. The roll call vote was 6-0 in favor.

A motion was made by Rep. King, seconded by Rep. Mears to adjourn the meeting. All approved.

PUBLIC HEARING

Suzanne Collins, County Administrator welcomed all those attending the Public Hearing. She presented the budget for the 3 County Commissioners – Commissioners Corrigan, Judd and Grenier.

She explained that the County Delegation had received a line item budget book and members of the public received the 4-page Executive Summary. The documents show the approved 2003 Budget, county expenditures to 9/30/2003 as well as the 2004 Proposed Budget.

The first steps on the 2004 budget mission began in September and according to state law the Commissioners recommended budget must be in the hands of the City, towns and Delegation members by December 1st. The budgets were mailed on November 25th.

Sue explained that the County's goal in conducting a public hearing on the budget is to both provide information to the public about county services and programs funded with their tax dollars and to give the Delegation the opportunity to hear input from citizens and elected officials.

State law or the State Constitution requires certain county operations. These include the Registrar of Deeds, the County Attorney, Medical Referees, a County Sheriff, a Treasurer and Commissioners as well as a Department of Corrections.

The need of certain poor citizens for long-term care is the basis for the county to operate nursing homes. It's not a law; it's the honorable and decent thing to do and for over a hundred years, the counties have been a safety net for those with special needs who have no resources.

The law does require counties to fund 25% of all services to any citizens who qualify for nursing home level of care and Medicaid regardless of where they live – be it in a county nursing home, a private nursing home anywhere in New Hampshire, a skilled nursing facility, a residential care facility or even in their own home. The key is “qualifies” for and the underlying principle is to provide a continuum of care for our needy elderly citizens with a goal of keeping folks in their homes as long as it is practically and financially possible. There are tremendous financial impacts of this commitment.

Sue stated that our new HHS Commissioner John Stephen has been traveling around the state to talk about the \$20 million in budget cuts he is faced with and to see first-hand the services and people who are affected by his agency.

She invited the public to do the same thing by coming into our nursing homes to see first-hand the services and people who are affected by this budget.

Sue explained that the budget represents no wage and benefit increases for County employees except for step increases for employees who are not at the top step of our wage/salary schedules. It does include the second half-year funding for the 18.4% health insurance premium increase that was effective July 1, 2003.

The County is currently in labor negotiations with two unions – both contracts expire December 31st. These negotiations include AFSCME (the American Federation of State, County & Municipal Employees) that represents a majority of the employees at the Nursing Home in Berlin; and the SEA (State Employees Association) that represents the correctional officers, a corporal and the Recycling Center operator in W. Stewartstown.

The budget does not address another crippling increase in health insurance premiums and it does not include possible Medicaid enhanced revenues.

Sue stated that is not a bad budget. The 2003 total budget is \$22,420,593 and this proposed budget is \$22,258,500 – a decrease of \$162,093 or 4%.

The two areas of major concern are health insurance that we know will not get better and the Medicaid waivers that if approved could reduce the amount to be raised by taxes from this year's level.

The most important benefit the County provides to employees is health insurance. It is also the most expensive. In 2001-2002, the rates increased 26.1%, in 2002-2003 the rates went up 18.4%, and the County was just notified by HealthTrust of guaranteed maximum rates for July 2004 – an increase of 22.8%. These are maximum rates and could go down; the final rates will not be known until May 2004.

Sue mentioned that she spoke with a labor specialist in Manchester who said that the rate increases he was seeing in public sector negotiations range between 17% and 40%.

Nationally in 2002, health care costs rose \$1.5 trillion, a 41% increase over 1997. There is a growing demand for services with new treatments, and the growing availability and acceptance of prescription drug therapies.

As more and more employers decide they are unable to pay the increasing costs of a health benefit for their employees, hospitals and doctors are shifting the costs of uncompensated care through higher rates to provide services to those who do have health insurance.

Sue showed a slide that showed the current monthly premiums, the county and employee shares of each plan and the effect of the rate increases on each plan.

Rep. Theberge asked that by being a guaranteed maximum rate that the rates could not go higher? Sue said that they could not go higher but that they could be lower. These rates are based on our own claims experience. Rep. Stohl asked what the cost to the county would be as of July 1st. Sue stated that the cost for a year would be \$366,000 so it would be half of that. Rep. King also asked if wellness programs were offered. Sue said yes, but mostly well people use these programs. HealthTrust will be starting a new wellness program in January.

Sue went on to explain that anyone who has been even vaguely aware of county government knows that the Centers for Medicare and Medicaid are considering a number of NH Medicaid state plan amendments or waivers. These waivers have a direct effect on County revenues.

During the last session of the legislature Representative King and Senator O'Dell sponsored HB663 and the bill was widely supported in both the House and Senate and the Governor allowed it to become law without his signature.

The approval process for the enhancements to Medicaid funding has been fraught with long delays. At stake for County government in NH is more than \$20,000,000. At stake for Coös County is almost \$2,000,000 a year to maintain the current level of care we provide for our needy citizens.

Sue explained that for over 10 years counties have received Proportionate Share Medicaid funds without a hitch. This year, the funds were expected in June and have not materialized yet. They have become entangled in the ugly web of CMS and the Medicaid plan amendments.

Rep. Theberge asked if the 6% was on beds and Sue said no the 6% is charged on actual revenue.

Sue's slide showed that the 2003 ProShare claim should pay \$876,900. The 2003 budget estimate was for \$722,500 so if the claim is paid, the County will received \$154,400 more than expected in 2003 and these funds will help increase the unencumbered fund balance at December 31, 2003.

Sue then spoke about another Medicaid waiver filed by the State. The waiver represents the revenues and payments the counties expected to begin making on May 1, 2003 as a result of HB663 and its Medicaid Quality Incentive Program (MQIP). The program is designed to distribute funds to nursing homes to ensure that quality care can continue to be provided. The program is designed to send a weighted Medicaid payment to those facilities that have very high proportions of Medicaid residents. County nursing homes are often the only option for indigent county residents in need of long-term care services and counties have a high percentage of Medicaid residents.

If the Medicaid waiver is approved, then in 2003 the County should receive about \$631,000 and after deducting the 6% bed assessment the County would net \$312,000. This too would increase the unencumbered fund balance at December 31, 2003 by \$319,000.

Slides were then presented looking ahead at 2004.

The expected ProShare for 2004 is \$1,227,600 and MQIP is \$1,262,200. After deducting the \$600,000 already budgeted for ProShare and the \$540,000 bed tax, the net gain to the County would be \$627,600 for ProShare and \$722,200 for MQIP.

Sue then summarized all the statistics showing there is a lot at stake for Coös County.

2003 Additional ProShare	\$154,400
2003 Additional MQIP	\$319,000
2004 Additional ProShare	\$627,600
2004 Additional MQIP	\$722,200
Total	\$1,823,200

Sue stated that the day of reckoning is coming and she reminded everyone that the County’s obligation to fund 25% of the non-federal share of Medicaid expires 6/30/2004.

Finally, Sue explained that if the Medicaid plan amendments are rejected, the 2003 projected surplus could be wiped out because there is a \$600,000 revenue estimate in the 2003 budget for ProShare. Additionally, the 2004 budget contains a budget estimate of \$600,000 for ProShare.

Sue then closed her opening remarks with the statement that today’s public hearing is about numbers but it is important to remember that these numbers all relate to people. It’s not just about Medicaid and nursing homes, it’s about public safety as we look at criminal justice programs with the County Attorney, the County Sheriff and the Department of Corrections. It’s about the important services of the Registry of Deeds, UNH Cooperative Extension, and the Conservation District. It’s about a Farm and a Recycling Center that serve as worksites for inmates and serve the communities. It’s about a county that is the local government for 23 unincorporated places where people live and recreate. It’s about 270 county employees most of whom give a hard day’s work for their paycheck. And it’s about taxes that people work hard to pay.

The presentation of the 2004 Proposed Budget then began.

Sue presented the budgets for the West Stewartstown and Berlin nursing homes. She explained that the basic difference in the two nursing home budgets is that the Nursing Home in Berlin is a freestanding facility and its budget reflects only its own costs. The Nursing Hospital in West Stewartstown not only provides services to the nursing hospital but also provides food, laundry, maintenance and administrative services to all the other county departments. There are revenues to the W. Stewartstown facility totaling \$204,500 from the Department of Corrections, Farm and Recycling Center.

Sue presented statistics on nursing home occupancy, the hometowns of nursing home residents and the top 10 diagnoses at admission.

The Nursing Hospital employs 142 regular employees in designated positions as well as 20 temporary employees who fill in when needed and the payroll generated is a little under \$4,000,000.

The Nursing Hospital budget is up \$207,425 and \$102,000 of this is attributable to the 6% bed assessment.

Sue covered individual department budgets explaining any increases or new costs anticipated in 2004.

Rep. Woodward questioned the necessity of the classroom on the 4th floor in regards to the water pressure/backflow issues that have developed because of this room. Sue stated that it is necessary because of the classes that are offered. It is also a training area. The backflow devices have all been installed with the exception of the domestic water supply.

A member of the press asked if Sue had given any more thought to closing down some of the beds in the facility. Sue explained that if you give up a bed you cannot get it back. There are 13 waived rooms. The way the rooms are set up staffing would not be reduced. The only way to save would be to close 1st floor and most of the waived rooms are on 2nd and 3rd. \$300,000 has been saved so far this year by cutting back on 1st floor staffing where the most able residents live.

She then explained the capital projects and equipment that cost \$5,000 or more. These items are fully reimbursed by Medicaid and are historically financed with long-term notes.

The first is a new timekeeping system. The current timekeeping system is a Simplex system. Tyco sold Simplex to a company called Kronos and support for the Simplex System expires in July 2004. Evaluations of both the Kronos and ADP systems were conducted and the payroll staff selected ADP. For the first year there are one time costs in software development and implementation/training. The cost for 2004 is estimated at \$11,000. The cost for the Nursing Home in Berlin is \$8,500. The higher cost in W. Stewartstown is due to the Nursing Hospital doing the payroll for all County functions with the exception of the Berlin Nursing Home. This includes a second time clock at the Department of Corrections.

The next item was a commercial mower at a cost of \$6,500.

Parking lot repairs were discussed next. Employees park their cars alongside County Farm Road, in fire lanes and wherever they can find a spot. Enlarging the parking lot 150' x 40' was estimated to cost \$15,000.

The clinical software required to meet federal and state regulations must be changed. The Nursing Hospital had been using clinical software from the same vendor since 1991 and on September 19, 2003 the vendor went out of business. A third party is doing technical support for the next 6 months. Five software packages were evaluated and the least expensive was selected for inclusion in the budget at \$7,000.

The Nursing Hospital revenue was discussed next. Revenue for 2003 was based on occupancy patterns at the time - 89 occupied beds. The Medicaid rate was \$128.89 and the private rate \$150.

On January 1, 2003 the Nursing Hospital had 88 residents. Today there are 75 and the Medicaid rate is \$126.57. The 2004 budget is based on 77 occupied beds. In October the census hit an all time low of 69 for 3 days. The number of admissions so far in 2003 is 45 and in all of 2002 there were 40 admissions. The low census is not due to the lack of admission activity; it is due to residents coming to the nursing home who are sicker and nearer the end of life.

Sue explained that the admission activity level is up and when this budget is revised for the March meeting, these figures could be increased substantially.

Rep. Stohl asked if there was an initiative offered to the people on the Berlin waiting list to come to W. Stewartstown. Sue said there was and Berlin Administrator Jeannette Morneau explained it briefly. There was a brief discussion on trying to get people to come to W. Stewartstown but Sue explained that they cannot be forced to do something they do not want to do. Rep. Stohl stated that if transportation is a problem for some of these people, maybe it should be looked into more closely. Larry Kelley from Tri-County CAP will also look into transportation to W. Stewartstown.

Sue explained that the Quality Incentive Program line item is an offset to the 6% bed tax. If the Medicaid waivers are approved, this figure could increase from \$252,000 to \$580,000.

After finishing the review of the Coös County Nursing Hospital budget, Sue then covered the proposed budget for the Coös County Nursing Home, Berlin where the census was 98. The Nursing Home employs 167 regular employees in designated positions as well as 23 temporary employees who fill in when needed. The payroll generated is a little over \$4,100,000.

Again, each department's budget was explained with a focus on any changes for 2004.

Special capital items for 2004 include the timekeeping system from ADP for \$8,500 and the need for a major overhaul of the facility's two elevators. This is an urgent need based on the age and condition of the equipment. The elevators were installed when the nursing home was built in 1976. There have been many problems with the controller, door operator and wiring and the cost in repairs in 2003 amounts to \$6,500.

The modernization of the two elevators includes new controllers, door operators, door protection systems, all new wiring, new power unit (tank, pump, motor and valve), full ADA upgrade and full fire service upgrade of the elevator. The lowest price quoted for the work was \$80,000.

As for Nursing Home revenue, Sue explained that the decline is not due to unfilled beds. The nursing home has a waiting list and is staying full. A year ago the daily Medicaid rate at the nursing home was \$136.78; today that rate is \$128.95. This amounts to a loss of \$7.83 per day in the Medicaid rate set by the State. When the State cut the rates last February and again in August, the cost to the County was \$231,900. So not only is next year's revenue budget down but in 2003 the Nursing Home is not able to meet revenue estimates. The 2004 budget is based on 85 Medicaid residents and 7 private pay residents.

The Quality Incentive Program is an offset to the 6% bed tax and if the Medicaid waivers are approved, this figure could increase from \$288,000 to \$680,000.

After discussion of the nursing homes, Sue continued with County Administration.

The Commissioners salaries remain the same and the costs of the Commissioners' office expenses have decreased \$4,700. The Commissioners led by example and cut the Commissioners' Travel and Expense line item by \$5,000.

Treasurer's salary is the same and the Treasurer's expense has increased \$200 due to an increase in bond counsel charges for preparing the bid documents on the Tax Anticipation Notes.

The County Audit expense will increase due to bringing the county financial statements into compliance with GASB 34.

The County Report printing costs is level budgeted.

County Attorney Pierre Morin presented the proposed budgets for the County Attorney, Victim/Witness Program, and Medical Referees.

Carole Lamirande, Registrar, explained the budget for the Register of Deeds and presented statistics about the high volume of deeds recorded in 2003 due to low interest rates and some major sales of timberlands. Ms. Lamirande also expressed her apprehension on the Commissioners' proposed revenues for 2004.

There was a break for lunch at 12:30 p.m.

Chief Deputy Keith Roberge presented the Sheriff's Department budget. Sheriff Tardif was unavailable and his Deputy explained the services of the Sheriff's Department as well as the budget recommended by the High Sheriff. Rep. King expressed his disappointment that the Sheriff was not at this hearing as there were many questions in regards to his budget. He questioned the necessity of another \$1,400 in badges when

that amount was already spent this year. The same question was asked regarding patches, uniforms and handguns. Rep. King also stated that when the cars are not being used they should be under cover.

Sue Collins then presented the Human Services Administration budget noting that this budget covers the cost of one full-time employee who processes the volumes of paperwork generated by the courts and the State. On the Children, Youth and Families program, the County receives and processes court petitions and court orders where placements and services are determined. All the billing for every ordered service is processed through this individual who checks it for accuracy and then submits the information on magnetic media to the State of NH for payment to the vendors.

The Human Services budget is up mainly due to an increase in the cost of the health insurance benefit. The employee in that position last year left our employment last spring. She did not enroll in our health insurance plan and her replacement enrolled in a family plan. The county's share of a family plan is \$9,800 per year.

Next was an explanation of the State Assistance Programs. The main reason for the decrease in almost all categories of service is FMAP – the Federal Medicaid Assistance Percentage. Effective 4/1/2003 the federal share of Medicaid costs was increased from 50% to 52.95%. It is an 18-month program. Sue explained that the County should also begin to see some relief in the Provider Payments line item due to drug rebates that the NH Department of Health & Human Services has negotiated with drug companies. Overall, this budget is down \$195,000.

The Children, Youth and Families budget is down 13%. Sue explained that we do know that the courts are recommending families to use the services of the court diversion programs more. The FMAP percentage has a small impact on this budget. A look at caseloads for 2003 showed that the number of kids receiving services has increased but the placements are less expensive.

Rep. Stohl asked why the Parent Aid line item had increased so much. Sue explained that Family Strength and NFI services had been reclassified from the Intensive Group Home line item.

For Placement Prevention funds, Sue explained that the County will be receiving \$130,800 this year and is planning on the same amount for next year.

Superintendent of Corrections Norman Brown presented the Department of Corrections budget for 2004. The Superintendent stated that more and more individuals are coming in with more medical needs. Also, as of January 1st, police officers will be required to apprehend individuals under the influence of any drugs or alcohol into protective custody. They will need to be held for 24 hours and the County will be responsible for any medical expenses incurred during that period of time. Rep. King asked about the increase in uniforms. Norm responded that he is looking at 2 new hires and the old uniforms may not fit.

At this time Rep. King stated that the Dept. of Corrections is a high cost operation and is not going down. He stated that if the State facility in Berlin were to open an extra 500 beds that the Commissioners and the Delegation should start looking at a long-range plan of sending inmates to the Berlin. He urged them to look at this further. He stated that he had spoken with NH Department of Corrections Commissioner Phil Stanley and received positive feedback from him on the idea prior to his leaving state service last month.

Sam Stoddard, UNH Extension Forester, presented the Extension budget for 2004 and noted that there was very little change in the budget.

Sue Collins presented the budget for the Coös County Conservation District. The County historically has funded the position of District Administrator, a 40 hour a week position.

Sue explained that overall, debt service is down \$41,000. This could change depending on the amount the Treasurer ultimately has to borrow in tax anticipation notes (TANs) and depending on the interest rate

received when the TANs go out to bid. The estimate for interest on TANs for 2004 is based on borrowing \$6,000,000 @2% for 350 days. In 2003 the same amount was borrowed @1.5615%.

The principal on the long-term notes is declining. The County will only have a one-year note outstanding for \$71,800 to be paid in December 2004. The number was revised since the budget was prepared as the round baler purchased for the farm this year cost \$1,300 less than we budgeted.

The principal on bonds is \$45,000 on the 1986 bond for improvements to the Nursing Hospital and an addition at the Department of Corrections. There are only 3 payments left.

Delegation expense to November 30th this year is \$2,881 so the amount was reduced by \$2,000. The total budgeted is \$7,000.

At the request of Chairman Tholl, Representative Fred King prepared a recommendation for economic development in Coös County. Rep. King displayed a map of the economically distressed counties in Maine, NH, VT, and northern NY. He noted that in New Hampshire, Coös County meets all the criteria for distress.

He stated that there is no question that the economy in Coös County is in danger and has been for years. Many have worked hard to reverse this trend and he believed Coös County should involve itself in the effort to improve its economy. He spoke of legislative initiatives currently underway such as SB-73 (Enterprise Zones). He explained the 12 regional development corporations in New Hampshire and noted that these organizations are in need of a source of dependable funding. He also spoke of federal-state regional commissions aimed at alleviating pervasive economic distress in numerous states. Federal-state regional commissions are a clear recognition that the most severely distressed regions of the nation need additional resources and attention for economic recovery. They help communities who are otherwise unable to access existing federal programs because of cost-share requirements.

Rep. King then spoke of the need for paid staff. Volunteers, he said, are important but someone has to be available on a regular basis in order to be effective.

He suggested that between now and the March Annual Meeting that Chairman Tholl appoint a 3-member subcommittee that will meet with the Coös Economic Development Corp. Board to work out the details of a partnership between the County and the CEDC. He recommended that the County Commissioners have a seat on the CEDC Board or appoint a designee to represent them and that the Delegation elect one of its members to serve on the CEDC Board. He supported Rep. Brady's previous suggestion that the CEDC prepare a plan with specific timelines and methods to measure outcomes.

Rep. King made the recommendation that the requested appropriation of \$50,000 come from the unincorporated places in Coös County. There is currently a \$35,000 reserve fund for unincorporated places projects and \$15,000 can be appropriated from additional funds the county receives for PILT. In the past when paper companies were vertically integrated, they created hundreds of jobs from the time a tree was cut in the forest until it was converted to paper at a mill. Now, companies that own the forestlands have no roots or obligations to the County. So, the motivation to keep taxes low for the large timber owners has changed. Rep. King stated that the unincorporated places budget for 2004 will be significantly less than in 2003 due to the completion of the re-evaluation and the lowering of the statewide education tax.

A member of the public, Bill Andreas spoke in support of funding for Coös Economic Development Corporation. Larry Kelley, Executive Director of Tri-County Community Action Program also expressed his support and urged the Delegation to include funding in the 2004 budget. When asked the County Commissioners' position, Commissioner Grenier stated that he favors this economic development initiative as long as there is sound planning and accountability to the County.

Sue noted that all other outside agencies traditionally funded by the County had requested level funding.

Norm Brown presented the budget for the Farm, Farm Specials and Farm Revenue.

Sue next explained that the expense budget for the unincorporated places is down 22%.

In General Government, there is a reduction of \$51,500 as the 2-year complete re-evaluation of the Unincorporated Places was completed in 2003. The total cost of that project was \$108,000, half paid in 2002 and half in 2003.

Regarding Perambulation, Sue stated that although it appeared that there would be no work done in 2004, Selectman Brad Wyman in Dummer had just called to indicate that the 2003 work on the line between Dummer, Odell and Millsfield had not been done. Therefore, in March it will be included in the budget again. Additionally, the Town of Lancaster has called to state that they will be perambulating their line with Kilkenney and approximately \$1,600 will be included in the 2004 budget.

Other line items were discussed in detail with special note of Education. Education covers tuition and transportation for children in the unincorporated places. There are 8 students (2 Dixville, 4 Wentworth, and 2 Millsfield) attending schools in Colebrook, Errol, Berlin and Rangeley Maine. Last year there were students from Cambridge who have left so the tuition and transportation costs are down \$25,900.

The State Education Tax next year drops from \$4.92 to \$3.24 so there is a reduction of \$123,700 assuming the evaluations do not change.

The revenue projections for the unincorporated places were reviewed next.

The federal Payment in Lieu of Tax (PILT) is up \$5,500. In 2003, the County received \$184,450, up 14.5% from 2002 when we received \$161,084. Of the \$184,450, \$61,000 was credited to the unincorporated places and the balance of \$123,450 was credited to the county (the county receives credit for funds of unincorporated places that are entirely national forest and have no costs).

If PILT were fully funded, Coös County would receive \$2.02 per acre or \$273,880. Coös County receives \$1.36 per acre so the federal government is short about \$100,000 of fully funding PILT. The combined local school, municipal and county taxes have decreased \$80,000 and the State Education Tax is down \$123,700.

The budgets for the Recycling Center and Transfer Station reflect services that the County provides to Stewartstown and its neighboring towns. Neither operation uses county tax dollars and both are an advantage to the County Complex in W. Stewartstown.

The Recycling Center participating towns held a joint meeting on October 28th to review the budget and make their recommendation to the Commissioners. The eight towns that participate pay all costs of operation. Those towns are Clarksville, Colebrook, Columbia, Stewartstown, Pittsburg, Canaan, Norton and Lemington, Vermont. The Recycling Center is a work site for inmates and it provides a benefit to the County. The budget for 2004 is \$106,500, a decrease of \$8,100 from this year. This year the Recycling Center purchased a new truck as well as 3 new roll-off containers. These items were funded with a Recycling Center savings account that belongs to the towns.

The County operates a Transfer Station for the participating towns of Columbia, Stewartstown, and Lemington, VT. These towns own the equipment. The total operating expense budget is \$19,000 up \$600 over last year and the towns will reimburse the County \$22,500 for the operation of the transfer station. The advantage to the County of having the transfer station close by is that it allows the nursing hospital to get rid of its trash on a daily basis and comply with federal health regulations.

Sue then explained that during the hearing we have covered many of the revenue categories as we have gone through the budget and she presented a slide that captured all those that had not been discussed.

- Medicaid ProShare – As stated earlier, in 2003 if the waivers are approved the County should receive \$876,917. If the waivers are approved the estimate for 2004 will not be \$600,000, it should be \$1,227,684.
- Long Term Care Fund – This is a fund that was established in the 2003 budget as a holding account for the retroactive ProShare claim the State had filed with CMS. At this time last year there was \$1,945,981 in the fund. The claim was in large part disapproved by CMS and the County had to refund all but \$243,532.
- Interest on savings and investments are declining another \$5,000. The interest rates could not go any lower but the amount the County has invested is lower. Because the County did not receive the Medicaid ProShare funds in June like usual, all the County reserves were drained to meet cash flow needs. Most of the interest revenue is from the reinvestment of the tax anticipation note proceeds.
- Proceed Notes reflects borrowing long-term notes for the capital items in the 2004 budget.

Interest on the Workers Compensation Fund reflects what the County receives on an annual basis for funds held in the workers compensation account with Primex³. Because the County loss experience has been so bad and due to more aggressive pricing of workers compensation insurance at Primex³ this amount is declining every year.

Sue explained how the \$644,000 surplus estimate had been calculated and finally, she explained the County tax that shows an increase of \$1,489,107. This amount can be totally wiped away if and when those Medicaid waivers are approved.

Sue thanked everyone for their attention and attendance at the Public Hearing that ended at 4 PM.

Respectfully submitted,

Rep. Frederick King
Clerk

